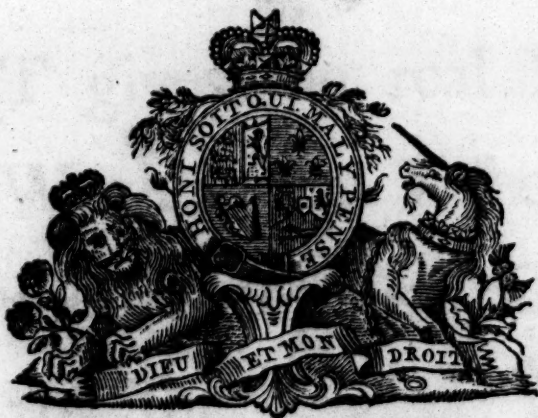


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JONES'S
ENGLISH SYSTEM
OF
Book-Keeping,

BY SINGLE OR DOUBLE ENTRY,
IN WHICH IT IS IMPOSSIBLE FOR AN ERROR OF THE MOST TRIFLING
AMOUNT TO BE PASSED UNNOTICED;
CALCULATED EFFECTUALLY TO PREVENT THE EVILS ATTENDANT ON THE
METHODS SO LONG ESTABLISHED;
AND
ADAPTED TO EVERY SPECIES OF TRADE.

SECURED TO THE INVENTOR,
BY THE

King's



Royal

LETTERS

PATENT.

THAT MAKES IT ILLEGAL FOR ANY PERSON TO USE THE METHOD
WITHOUT THE
PATENTEE'S LICENSE OR AUTHORITY;
WHICH IS GIVEN WITH THE WORK.

Bristol:

PRINTED BY R. EDWARDS,

AND SOLD BY THE AUTHOR; BY GROSVENOR AND CHATER, STATIONERS, CORNHILL, LONDON;
AND ALL THE PRINCIPAL BOOKSELLERS IN GREAT BRITAIN AND IRELAND.

1796.

[Entered at Stationers' Hall.]

ENGLISH SYSTEM

Book Keeping

IN WHICH IT IS IMPOSSIBLE FOR AN ERROR OF THE MOST TRIFLING
AMOUNT TO BE PASSED UNNOTICED;
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PATENTED, LICENSE OR AUTHORITY

PRINTED BY R. EDWARDS

AND SOLD BY THE AUTHOR, BY CROFTON AND LATER, STATIONERS, CORNHILL, LONDON,
AND ALL THE PRINCIPAL BOOKSELLERS IN GREAT BRITAIN AND IRELAND.

[Printed in London, 1841.]

DEDICATION.

TO

D. GILES, <i>Esq.</i> GOVERNOR OF THE BANK OF ENGLAND,	— PRESTWIDGE, <i>Esq.</i>
JAMES REED, <i>Esq.</i>	G. G. STONESTREET, <i>Esq.</i>
JOHN PARKINSON, <i>Esq.</i>	JOHN MALLARD, <i>Esq.</i>
ALEXANDER CHAMPION, <i>Esq.</i>	JOHN NOBLE, <i>Esq.</i>
GEORGE WARD, <i>Esq.</i>	JAMES HARVEY, <i>Esq.</i>
ROBERT PEEL, <i>Esq.</i> M. P.	MATTHEW WRIGHT, <i>Esq.</i>
JAMES BOLLAND, <i>Esq.</i>	JOHN WILCOX, <i>Esq.</i>
ROBERT BARNEWELL, <i>Esq.</i>	
— BOLLAND, <i>Esq.</i>	

GENTLEMEN,

IT gives me real Pleasure, thus publicly to express to the World, that I feel myself indebted to your more than common Patronage, for the Success attendant on the Publication of the *English System of Book-keeping*.

Were it not for your Sanction, this Work might for Ages have lain comparatively hid. But the Testimonies which your thorough Conviction of its superior Excellence prompted

prompted you to give, gained me the public Confidence; and caused such a general and pressing Demand for the Work, that promises an immediate Adoption, and a consequent general Benefit to the *Commercial and Trading Interests of these Kingdoms.*

I cannot, therefore, but be thankful: And to dedicate this Work to you is but a Trifle of what I owe. However, I trust you will accept it as a Mark of that Gratitude which produces the Respect and Esteem with which I have the Honour to be,

Gentlemen,

Your much obliged,

And most obedient Servant,

EDWARD T. JONES.

TESTIMONIES
IN FAVOR OF THE
ENGLISH SYSTEM OF BOOK-KEEPING.

BRISTOL, APRIL 28, 1795.

WE have examined JONES'S NEW SYSTEM OF BOOK-KEEPING, and beg Leave to recommend it to Merchants and Tradesmen in general, as possessing greater Accuracy in keeping Books, and a shorter and less troublesome Mode of discovering Errors, than any System we have before been acquainted with; its general Utility must therefore be evident.

JOHN MALLARD,
JOHN NOBLE,
JAMES HARVEY,
MATTHEW WRIGHT,
JOHN WILCOX.

LONDON, MAY 26, 1795.

THE Simplicity on which JONES'S NEW SYSTEM OF BOOK-KEEPING is founded—the Expedition with which Books may be examined and balanced—the ingenious, certain, and yet simple Method of discovering Errors, or false Statements, makes it a valuable Acquisition to Persons in anywise concerned with Trade.

D. GILES,
JAMES REED and JOHN PARKINSON,
ALEXANDER CHAMPION,
GEORGE WARD,
ROBERT PEEL,
JAMES BOLLAND,
ROBERT BARNEWELL,
BOLLAND and PRESTWIDGE,
G. G. STONESTREET.

ENGLISH SYSTEM OF BOOK-KEEPING

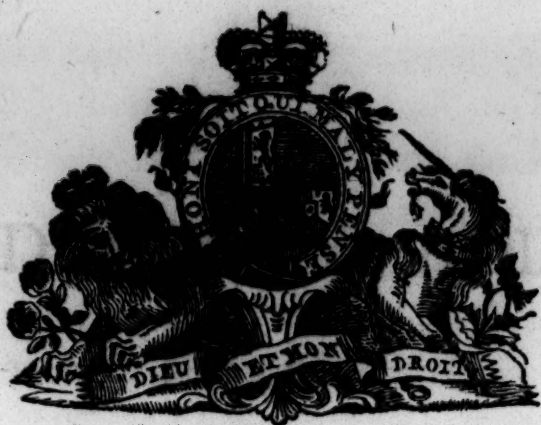
WE have examined Jones's New System of Book-keeping, and beg to leave to the recommendation of Merchants and Traders in general, as possessing greater Accuracy in keeping Books, and a shorter and less troublesome Mode of discovering Errors, than any System we have before been acquainted with: its general Utility must therefore be evident.

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JAMES REED and JOHN PARKINSON,
ALEXANDER CHAMPTON,
GEORGE WARD,
ROBERT TRELL,
JAMES BOLLAND,
ROBERT BARNESWELL,
BOLLAND and PRESTWIDGE,
G. G. STONE STREET.

No.



L I C E N S E

To use JONES's new Art or Method of making up Books of Accounts.

Know all Men by these Presents, That I, **EDWARD THOMAS JONES**, Accomptant, of the City of Bristol, being the Inventor and sole Patentee of the New Art, or Method, in making up Books of Accounts, upon a just and true Principle, by preventing or detecting any thing improperly added or omitted in any part of the process agreeable to the annexed Description or Plan, and which is secured to me and my Heirs by a Patent, granted by the King's Most Excellent Majesty, for prohibiting the use of this said Art, or Method, to all such Persons, as are not by me authorized so to do. In right of the said Patent, I therefore, in consideration of the Sum of One Pound One Shilling, first had and received, do authorize

to use the annexed described Art or Method in making up Books of Accounts, and which Art or Method is denominated, or known by the term of *Jones's English System of Book-keeping*.---Witness my Hand,

Edw. Jones

BRISTOL, 30th January, 1796.



No.

L I C E N S E

To use Jones's new Art or Method of making up Books of Accounts.

Know all Men by these Presents, That I, EDWARD THOMAS JONES, Accountant, of the City of Bristol, being the Inventor and sole Patentee of the New Art, or Method, in making up Books of Accounts, upon a just and true Principle, by preventing or detecting any thing improperly added or omitted in any part of the process agreeable to the annexed Description or Plan, and which is secured to me and my Heirs by a Patent, granted by the King's Most Excellent Majesty, for prohibiting the use of this said Art, or Method, to all such Persons, as are not by me authorized so to do. In right of the said Patent, I therefore, in consideration of the Sum of One Pound One Shilling, full had and received, do authorize

to use the annexed described Art or Method in making up Books of Accounts, and which Art or Method is denominated, or known by the term of Jones's English System of Book-keeping. -- Witness my Hand,

Edw. Jones

Bristol, 5th January, 1796.

(10)

AN

INTRODUCTORY ADDRESS

TO THE

COMMERCIAL AND TRADING WORLD.

IT generally is the fate of new inventions to meet with disapprobation and opposition, until their utility has been proved by experience:—And it is a misfortune, which accompanies every attempt to improve science, that men cannot, but with great difficulty, be persuaded to deviate from the rules to which they have been accustomed; in the practice of which they proceed, till they believe no new invention can exceed their excellence: and antiquity and general use are deemed sufficient reasons for rejecting even the *consideration* of improvement. But, surely, antiquity cannot justify the continuance of Systems founded in error; nor ought the process of any particular system, because in general use, to become perpetual.

Yet, certainly, the utility of every new Invention, and every improvement in the Arts and Sciences ought to be substantiated beyond contradiction, before the public attention should even be asked. A thorough conviction of this, and that my Invention would bear the strictest scrutiny, caused me to take those steps which has proved so very advantageous, and produced such *High Authority*, to whom the Commercial and Trading World could appeal.

It was, therefore, natural for me to expect, that a work so strongly recommended would meet with universal approbation: But though, I confess, it has received *unprecedented sanction* from men of candour and liberality, I shall feel myself obliged to take notice of the *uncandid* opposition it has met with, from a few *unthinking* and *illiberal* men.

The astonishing number of different treatises that have been published on Book-keeping; the innumerable Bankruptcies and suits at Law, Disputes, &c. that have been produced by false Statements, Errors, and obscurity in Accounts; the inconvenience, perplexity, and anxiety that is produced in every Compting-house where the Books are balanced, are sufficient proofs that a System of Book-keeping, capable of preventing those Evils is much wanted. The annexed System will fully answer this purpose: And that there may be but one description of

men to oppose such invaluable information, let me request those persons who have unthinkingly, and, of course, too hastily condemned this Method of Book-keeping, which they have not seen, and those who, through a fixed attachment to the old Systems, have opposed it, as an innovation, to reflect on the subject, and weigh the matter well—consider on what authority it stands, and, above all, to examine and judge for themselves, and not hastily pass to a conclusion. Then will the English System of Book-keeping rise to its proper level, and the men who continue to oppose it be left in a *sullen minority—dark* as the *principles* on which they have grounded their opposition.

If, on my introducing this work to the public notice, I had solicited attention to my bare assertion, and had demanded the money at the time of Subscribing, to oppose it under such circumstances, would have been consistent; and it might have been proper to call it a “take in”—a “genteel way of begging money,” &c. But, surely, if my conduct be reflected upon for a moment, these terms cannot be applied to me. Was it likely that I should go to the *Governor of the Bank of England*, and fifteen other Gentlemen of the first respectability in London, (to whom I was a total stranger) and ask them to sanction an infamous deception? Or that I should solicit them to give a character to a work they had not minutely examined? Or that I should make use of their Names without their permission? No man of common honesty or common sense, can so far insult his own understanding as to attempt a belief of it for a moment.

The *invaluable testimonies* those Gentlemen have given me in favor of the work, has attracted the attention of the *first commercial characters* that England has to boast of. They, convinced by experience that an improvement in the art of Book-keeping was much wanted, *readily*, and *liberally* stepped forward to give the Work their sanction;—crushing, thereby, the *unmanly reflections* of *illiberal men*, whose conduct implies they had a *sinister end in view*.

An invention more *extensively useful*, more *advantageous* to the commercial and trading interests of these kingdoms, by its preventing fraud and imposition in accounts, or more *respectably recommended*, perhaps, never yet made its appearance. The intention, therefore, of the man who opposes it *ought* to be *suspected*, and his conduct undergo a *minute investigation* by those with whom he is connected. This observation cannot offend the feelings of any honest man:—Men of different principles, I could wish should feel its force, that “*shame* may burn their cheeks,” and cause them to *bury* their opposition in oblivion, and the principles which gave that opposition birth.

To state the causes which first gave rise to this invention, I shall briefly mention, that having been bred to the profession of an Accomptant, with the advantage of spending many years in the office of one of the ablest Men in the kingdom, a number of different sets of
Books

Books came under my inspection; and disputed Accounts, Legal Enquiries, and Bankruptcies were continually making their appearance; occasioned by Books being badly kept, without any certain rule for correcting them; whether the method was by Single or Double Entry. But, in particular, a set of Books came under my notice, which had been used, in the same trade, through *four different Partnerships*, and *never balanced*, or the accounts with either Partnership regularly settled! In fact the men were not Accomptants; and the person in whom they had placed confidence deceived them.—The consequence was—the fourth Partnership was dissolved; the Books were then balanced, and the concern unexpectedly *proved insolvent*! It was this that made me determine never to give up the matter, till I had compleated such a System as would, to a certainty, counteract those alarming Evils.—And I have succeeded beyond my most sanguine expectations; although the leisure moments of more than five years were spent in wearisome and fruitless endeavours. From strong prejudices I had in favor of the method by Double Entry, I attempted to lay my plan on that foundation; but my pursuit only tended fully to convince me that the basis of it was fixed on erroneous principles; and I was obliged to begin on new and untried ground. I soon established a foundation on which I could build with safety; but the difficulty was to form my plan so that no material objection might be raised to the structure; while its convenience and advantages should claim universal admiration.—In this, also, I flatter myself I have been successful; but to attempt to prove it here would be premature.

The evils I have mentioned to attend the present methods of Book-keeping, has, I doubt not, been noticed by almost every one in the same situation; (for I do not mean to arrogate to myself any exclusive or superior intelligence to other men) but it is not every man who reflects upon an Evil, that chooses to set about providing a remedy; and the labours of an Accomptant occasion him, in general, gladly to devote his leisure moments to relaxation rather than study. What might have been produced by the efforts of others, I know not: but, certainly, no new method of Book-keeping has been offered to the world since the Italian invention, except the English System.

Under these considerations, I hope I may claim permission to enter into a short examination of the Old Systems, and offer some comparative reasons that will, I think, establish the superiority of my System. For though the length of time that the old methods have been in use, must necessarily have prejudiced many in their favor: Yet as it is certain that numerous Errors may be made in the Books of any concern, and that an attempt to discover them is not only attended with much labour, but very uncertain success, I doubt not but prejudice will yield to reason, and my System, though new, be universally adopted; if it prove to be the most excellent from an

EXAMINATION OF THE DIFFERENT SYSTEMS.

BOOK-KEEPING by SINGLE ENTRY is simple and easy to be understood, as it consists only of a plain statement in the Day-book of every transaction that daily occurs, and which from thence is posted to the debit or credit of such person's account it may belong to in the Ledger.

But if Ten Pounds in the Day-book should be entered Ten Shillings in the Ledger; or if One Thousand Pounds be posted One Hundred Pounds; or if errors of any greater or less amount be made, you must be convinced they *may* remain undiscovered; as will more fully appear, from the following view of the process of examination.

The common mode of examining Books, kept by this System, is for one person to read over the transactions in the Day-book, while a second refers to the different accounts in the Ledger, to see if each entry be correctly posted, at the same time giving his assent, by saying *right*, or some such word. But it is very common for the tongue to acquire from frequent use, such an aptitude for this expression, that the reply "*right*" may be given, when no *real* examination has taken place—the mind being diverted from its proper object by fatigue, some trifling occurrence, or a natural aversion to such dry exercises.

Once a year, most persons in trade have a statement of their affairs made out, by taking off the Balances of every account in the Ledger. A second, and often a third and fourth person is then employed in examining what the first has been doing; and it frequently happens, that the statements of *neither two of them* exactly agree, and the parties leave off *without attaining* their object; because it is *impossible* to prove, in any certain way, whether the Accounts be correct or not. No dependance therefore can, with propriety, be placed on this mode of Book-keeping.

But, of the two Systems, the method by Single Entry claims, in a certain sense, a preference; as that by Double Entry, being more complex and obscure, admits of greater secrecy in case of fraud, and is more capable of being converted into a cloak, for the vilest statements that designing ingenuity can fabricate.—A man may defraud his partner, or a Book-keeper his employer, if they be so disposed, without ever being detected: or else, how comes it that we often see such opposite changes in the circumstances of men, belonging to the same Concern? The rich man becomes *poor*, and the poor man becomes *rich*!—Co-partners in a Concern become insolvent—The one, whose fortune had originally supported the trade, is reduced almost to want; while the other, who was originally poor, and, being insolvent, ought still to be so, makes a *pompous appearance* in the world, immediately *enters into Trade* again, and finds a *Capital sufficient to answer* every new demand!! It is possible to account for this in a favorable way; but a change so extraordinary wears a very *suspicious appearance*.

DOUBLE

DOUBLE ENTRY in BOOK-KEEPING means, that for every Twenty Shillings, or any greater or less amount entered to the debit of any personal account, there must be the same amount entered to the credit of some other personal or nominal account; and that for every Twenty Shillings more or less, entered to the credit of any personal account there must be the same amount entered to the debit of some other personal or nominal account: And these entries are posted into the Ledger, to the debit or credit of the several accounts to which they relate.

Once a year (and in some Compting-houses twice or more,) a Trial Balance is made, to see if the Books be accurately posted; which is done by taking off the balance of each account in the Ledger: If the amount of these balances on both sides exactly agree, it is concluded the Books are right, and they therefore undergo no further examination:—although a Partner or Book-keeper may have short-debited or over-credited his own, or some other account in the Ledger, and have altered some nominal account on the Contra side, to make the Books appear correct:—or a similar alteration might have been made to counteract errors in posting.

By this method of keeping Accounts, ingenious men have it in their power to make a profitable concern appear a losing one, so as to incline their partners to withdraw from the trade; or they may make a losing concern appear profitable, so as to influence some other person to take their situation; or if they be minded, they may deceive their partners by false statements, until *not a single shilling* be left in the Trade, or, until they become insolvent!—In the course of my practice, I have seen the Books of several Partnerships, in which this had been done.

It frequently occurs, that Books kept by Double Entry do not balance, and several months in each year are spent in some compting-houses to discover the cause: Some I have known to undergo seven or eight examinations before they were found to balance; and others I have seen in use *fifteen or twenty years*, which were *never balanced*; although great pains had been taken to make them correct.

The process by Double Entry is generally made so complex, that many persons who keep the Books are frequently at a loss to know how to proceed, or in what manner to explain what they have been doing; and if you ask them any question respecting any particular part thereof, they are as much at a loss to give you an answer, as though they had never seen a set of Books. And it often happens, that persons carry on very extensive trades, without knowing accurately what information their Books contain, having no perfect knowledge of Book-keeping.—To what can this be attributed, but to the *complex nature* of the old Systems, which renders them difficult to be understood.

If a Bankrupt should be a dishonest instead of an unfortunate man, and has had his Books kept by Double Entry, what a cloak for *deception* is the *apparent* regularity of them; especially
if

if they be produced in a balanced state at the Creditors' meeting!—This circumstance has happened, but it does not frequently occur: And, therefore, if the Books of a Bankrupt appear to have been regularly kept and balanced, such a person is certainly entitled to the confidence of his Creditors, and ought to be esteemed an honest man; unless he could not easily account for his deficiencies. But in general, the Books of insolvent men are in such a confused state, that the Creditors cannot obtain any satisfactory information from them, but are obliged to depend upon such statements as may be laid before them.—I need not hesitate in saying, Creditors are very often *deceived* in this way.

I might shew, by a variety of other instances, that no dependance ought to be placed upon the present methods of Book-keeping; but, I doubt not, those already advanced, are sufficient to convince every candid person, that a System capable of preventing the evils noticed is much wanted, and would be a valuable acquisition to the trading world. That my System is *fully adequate* to do this, and to answer *every other purpose* the Man of Business and integrity may require, I think I shall be able to prove in the following.

COMPARATIVE VIEW OF THE THREE SYSTEMS.

OLD SYSTEMS.

The process by Single Entry is simple—that by Double Entry complex: Both are very liable to *errors*, and have no *certain* rule for discovering them. These Systems do not, at any time, enable you to bring into one point of view the state of your concerns; therefore to gain that information, (which the books ought to afford,) an abstract of the Ledger is made out; i. e. the balance of each account in the Ledger is taken off, and formed into a statement of your affairs; upon which dependance must be placed whether right or wrong! Yet this abstract or statement may, by *additions* or *omissions*, be made to shew any thing; without the possibility of your detecting the deception, unless every entry in the Books be examined: and even then, errors and entries *made to deceive* may be overlooked. You have consequently, therefore, no absolute certain way of proving that your Books are right, or of ascertaining whether the statement of balances be correct or not.

NEW SYSTEM.

The process by my System is perfectly simple and concise—It gives more information, by always bringing the *whole statement* of the *most extensive concern* into *one view*;—and yet needs no *check-sheet—balance-paper—abstract*—nor any account whatever, but what is contained in the Ledger itself.—It requires *less labour* than any System now in use; and has this additional advantage, that it is *impossible* for an error of the *most trifling* amount to be passed unnoticed.

OLD SYSTEMS.

By Single Entry the Books may be posted every day—by Double Entry they cannot: and the balancing Books, kept by either method, is attended with such inconvenience, that in some Compting-houses it is never done; in others only once a year; and in a few twice or oftener. The process of balancing takes up much time, is uncertain and perplexing, and no persons are fit to be employed about it, but careful, steady, and able accomptants.

Bankrupts, although they may be honest men, are in general bad Accomptants; and therefore they are placed in an awkward situation when they have to meet their Creditors; because their Books (even if posted up and correct,) do not give, in one point of view, the information so necessary at such a time: and, from the troubled state of their minds, and deficiency of knowledge, they are prevented from making out a proper and satisfactory Statement; on which account, they often receive that censure which is due only to dishonest men. And I am fearful, that dishonest men frequently plead their ignorance of Book-keeping as an excuse for their pretended insolvency, and that by artful contrivances, they not only get clear of that severity which they richly merit, but reap the advantage of wholesome laws, made for the protection of honest men alone. By the present Systems of Book-keeping, it is impossible truly to draw the line between the honest and dishonest man; for the Creditors have no certain way by which they can ascertain whether they be deceived or not.

The Systems now in use, are rarely taught in schools with any degree of success;—and there are but very few persons in Compting-houses, who possess a *perfect* knowledge of them.

The method by Double Entry is allowed to have much merit, because of the check against errors by balancing: and yet Books may balance by that method when there are errors on both sides of the same amount:
Or

NEW SYSTEM.

By my System the Books may be posted *every day*, and balanced *every month*, or *oftener*, without the *least inconvenience*; and with the satisfaction, when balanced, of the Accounts being *correct*, to an *absolute certainty*. The Books cannot be completely posted without being balanced; nor balanced while an error, or false statement of a farthing, or any greater amount remains.

By my System, the unfortunate Trader may, at a *few hours* notice, produce his Books balanced to his Creditors; and the creditors may rest perfectly satisfied that they cannot be deceived by a false Statement; for it is *impossible* to produce a false Statement from Books kept after this plan, that will not be immediately detected:—And it will be futile for any person to plead his ignorance of Book-keeping, as an excuse for his insolvency; because any man, who possesses understanding enough to make out a bill of parcels, may, in *an hour or two*, gain such a *complete knowledge* of the English System as either to be able to keep his own Books, or see that they are properly and regularly kept by some one else—Therefore the Creditors of Bankrupts will be able to draw a line between the unfortunate and the dishonest man.

My System is so simple, that it is suited to the capacity of a school-boy; and I shall lay down a plan for teaching it, which if adopted at seminaries of useful learning, must be attended with great success. And certainly the art of Book-keeping is as necessary for a school-boy to learn as reading, writing, or Arithmetic.

The great dependance that men in Trade are necessarily obliged to place on the information contained in their Books, requires such a system as may be confidently and invariably relied on, and in which it is impossible for

OLD SYSTEMS.

Or they may be made to balance when full of errors; or, which is still worse, a Partner or Book-keeper may short debit his own, or any other account in the Ledger, to any amount, and by altering the credit side of some nominal account in the trial balance statement, without the least alteration in the Ledger, still make the Books appear correct: And there is not only no certainty of their being correct when they appear to balance, but there is no certain rule for detecting errors or false statements, not even by the most able accomptants. Therefore not the least dependance ought to be placed on Books kept by this System, until every Entry has undergone an examination. But, then, the length of time this would take, makes it almost universally neglected by those persons who are the most interested; and were it to become a common practice in every Compting-house, yet false entries may be made, in such a way, (especially in large concerns) as not to be discovered by the examination of all the posting in the Ledger; nor can such entries be discovered but by one rule.

To you who have been, or feel yourselves liable to be deceived, either by the negligence, ignorance, or design of persons in whom necessity obliges you to repose confidence, perhaps nothing more need be said, to direct your choice between that which is uncertain and attended with great labour and perplexity, and the improved System I have invented. For though no human invention can be a security against the possibility of error, yet surely a preference must be given to that plan of operation which will, to a certainty, discover every error, and easily point out its particular situation. There may, however, be many persons who will, regardless of what I have said, still be attached to the old Systems, whose abilities as accomptants I shall not question; yet, allowing them to be eminent in their stations, I must still contend for the superiority of the English System: for however skillful the Accomptant may be, (as he cannot pretend to infallibility,) he must still be subject to the inconveniencies to which his plan of Book-keeping is in its very nature liable.

To persons, then, of either class, whether Bankers, Merchants, Tradesmen, &c. or their clerks I submit my plan, as equally useful, and capable of producing mutual satisfaction.—To persons in Trade it will be a convincing proof of the truth of every statement that may be laid before them; and it will release the Book-keeper from the many wearisome hours spent in the examination

NEW SYSTEM.

for an error or false Statement to remain undiscovered. My System, will FULLY ANSWER THIS PURPOSE: and if, at any time, it be thought necessary to go through an examination of a set of Books kept on this plan, the posting of *one thousand entries* may be easily examined in an *hour* by one *person*, without the *least assistance*, or the *possibility* of *passing unnoticed* an error of the most trifling amount:—I have examined the posting of *one hundred entries* in *less than five minutes*. No person, therefore, need neglect an examination of his Books. And it is worthy remark, that the plain and simple manner in which the profit or loss in any concern may be ascertained, *precludes* the *possibility* of the most ingenious man deceiving his partner, if possessed only of common understanding.

nation and balancing of his books, and prevent suspicion of either his want of diligence or integrity. If more need be said in favor of the System, I shall further address myself to those who are regular in their accounts, and perfectly satisfied with, or attached to the Systems now in use.—Some of you have adopted the method by Single Entry, because less complex than that by Double Entry. But are you not aware, notwithstanding you have chosen the simplest of the two, that you are daily liable to suffer by mistakes, or be injured by fraud, without having it in your power to prevent these alarming evils? It certainly can be no trifling matter to leave your property in such a state of uncertainty; and, I am persuaded, you must frequently undergo many unpleasant sensations, on account of not being able *positively* to *ascertain whether your Books be correct or not*.

The System of Book-keeping I am recommending to your notice, and which has cost me much labour to complete, will, I assure you, in the *fullest manner* counteract *every evil* you have to complain of. If you be partial to the method by Single Entry, you may keep your Books by Single Entry still, only let it be upon my plan; which will not require you to make but little alteration in your present mode of stating your transactions in the Day-Book, nor to open *one single account* more in the Ledger, or to have a third book of any kind.

If you should adopt my System, you may post your Books every Day, and balance them as often as you please; i. e. you may ascertain to a *certainty*, with unprecedented expedition, whether your Books be correctly posted, and if not, where the errors lie: obtaining the same instant the examination is finished, a *true knowledge* of the state of your affairs, as far as depends upon your accounts.

To those of you who are attached to the Italian Method, Merchants, as well as other persons concerned with trade, I beg leave to make a few further remarks:—Upon what foundation does your predilection for that System rest? I know your reply will be, That you can balance your Books once a year, (perhaps a few may say twice a year) ascertain whether they be posted correctly, or not, and know to a certainty what situation your affairs are in. But this answer will not bear investigation; although to strengthen it, a *common phrase* may be added, “That for every debit there *must* be a credit, and for every credit there *must* be a debit.” Alas! how few consider, that if this *must* be the case,—this the rule to go by, nothing is more easy than to make a set of Books wear the appearance of correctness, which at the same time is *full of errors*, or of *false entries*, made on purpose to deceive!

But supposing every entry to be perfectly fair, and your Books certainly right when you find them balance; yet, what amazing perplexity, difficulty, and labour attends the balancing of them, in every Compting-house where this System is used; even though they may have been posted with the greatest exactness and attention.

To balance a set of Books at the FIRST TRIAL appears wonderful, and is mentioned with astonishment; and for the same person to do so two or three years following, he is considered to possess a portion of infallibility, and is freely allowed to boast of the exploit as long as he lives.—But in how few Compting-houses hath this been effected!

The length of time the balancing a set of Books generally takes, and the uncertainty which attends every part of the process, must make any improvement in Book-keeping, that will remove those evils, an invaluable acquisition to the Man of Business. It is certain there is not a Compting-house in Great-Britain, in which the Books are always balanced on the same night the year or half-year ends: Perhaps there are not five houses where the Books are balanced the next day; nor a hundred where they are balanced in a week; nor five hundred where they are balanced within a month after. And how frequently does it happen, even in regular Compting-houses, that this most necessary business cannot be effected in six months!—Surely this is a lamentable evil, and it must greatly please you to find that a remedy for it has been discovered. But you say you are attached to the System by Double Entry: I do not ask you to relinquish your attachment to it: You may keep your Books by Double Entry still; only let it be upon my plan; which does not require you to make a single statement, or open one single account in the Ledger more or less, from one year's end to another than you do now. Yet, there is an *alteration*! It is, however, plain and simple, and attended with the following advantages—It will reduce labour—You may post your Books every day—Balance them as often as you think proper;—and the fraction of a penny, or any greater amount, can neither be added or omitted but it will certainly be seen; for the posting cannot be finished, nor the Books balanced, while there is any thing improperly added or omitted on either side, or on both sides, of equal or unequal amount: Nor can an error, if sought for, remain in any set of Books a single day undiscovered.

The process in balancing (as well as keeping) Books by my System is simplified to the capacity of a school-boy, and is attended with such expedition, that, in ninety-nine Compting-houses out of one hundred, the Books may be balanced in *two or three hours*; and in no Compting-house in the kingdom need it be procrastinated to a *second* day:—and, although it be done with so much dispatch, yet, such certain accuracy attends the process, that, IF A LEDGER CONSIST OF A THOUSAND FOLIOS, WITH TEN OR MORE ACCOUNTS ON EACH, IT IS IMPOSSIBLE TO TAKE OFF THE BALANCES OF ONE FOLIO WRONG; and when the balances of all the accounts in the Ledger are taken off, the work is finished, nor needs it the *least* examination. Can any circumstance that occurs in a Compting-house afford such satisfaction as a process like this must produce? Reflect on the subject only for a few moments, and recollect what painful uncertainty and perplexity has attended your present mode of balancing, and what length of time is spent in the examination, if your Books appear to be incorrect.

Having

Having stated my plan, as far as is necessary in this Introduction; and having pointed out the disadvantages of the old Systems of Book-keeping, and the comparative superiority and utility of this which I have the honour to propose, it remains for me to request your candid and liberal judgment; and let it be recollected, that I am risking my reputation as a man, and my credit as an accomptant, in what I have thus offered to the notice of the world: in which if there be a possibility of failure, both are totally involved.

I cannot conclude, without taking notice of a remark, which has been made upon the injury my System is likely to occasion to persons employed as Book-keepers, &c. in the compting-houses of Merchants, &c. with whom it is supposed it will materially interfere, and that many will lose their employments.—Were such the truth, perhaps I might, in favour of a general good, justify a partial evil; but I am not reduced to that unpleasant necessity—The fact is not so, as the effect will prove.—The office of the Book-keeper is still the same; its duties are relieved only from that which renders it an irksome task.

Book-keepers cannot but be sensible of the immense trouble they now have in examining and balancing Books, kept after the old method: And they well know, that, notwithstanding all their care, attention and regularity, they find it, in general, impossible to make them correct at the year's end, and, sometimes, not till many months after.

When they have gone through the process for making the trial-balance, and unexpectedly find that the Debits and Credits are not equal in amount, how great is the disappointment they feel, and how painful the sensations they undergo on account thereof! They examine the balances; but to no purpose:—A fancied confusion appears on every leaf, and their minds are racked, because they cannot discover where the error lies. Some particular accounts, then, attract their attention: they investigate them; and after some hours spent painfully in the fruitless search, they are obliged to sit down in the same state of uncertainty that they were in when they began.—To examine all that they have been doing during the last twelve months wears a formidable appearance:—Yet, nothing short of this, perhaps, will have effect; and, unfortunately, this may be *done in vain*: In the mean time, they read nothing but dissatisfaction in the countenances of their employers; nor can they expect it should be otherwise, while their employers cannot get an accurate statement of their affairs.

To be furnished with the means for preventing those evils is surely a valuable acquisition, and what every one ought most anxiously to desire: The System I have been speaking of contains them.—Let not, therefore, prejudice prevail against interest, but candidly and impartially peruse what I have said.

I offer, then, my Plan, fixed on the basis of Simplicity and certain Accuracy, to the consideration of the Trading World; requesting, that it may be received without prejudice; in which case, I am confident, instead of experiencing censure, it will receive from you the most entire approbation, and the Author your warmest acknowledgments.

BRISTOL, *January, 1796.*



E N G L I S H S Y S T E M
O F
B O O K - K E E P I N G.

E L U C I D A T I O N.

TO Men of real abilities and experience in the Art of Book-keeping, it may appear superfluous to enter into an Explanation of the following System; yet, as I am not to suppose every man to be an Accomptant, into whose hands this Work may come, it is necessary that I should give a plain description of its nature and effects. But, previous to my doing this, it may not be amiss for me to enquire into the *nature* of Book-keeping—shew how the modes so long established do not answer their intended purpose—and prove that the English System is such as I proposed to give: That it is calculated effectually to detect, and easily point out the situation of every error, and competent to counteract the evils attendant on the old methods of Single and Double Entry.

THE ART OF BOOK-KEEPING is a methodical way of recording the Transactions of the Man of Business enabling him, at any time, to ascertain not only the state of every person's account with whom he has any concern or connection in trade, but also the true situation of his own affairs.

The first thing requisite to be attended to, is to state in a Day-book a true account of the stock or property with which he commences trade; and after that, regularly to enter every transaction as it occurs, that produces any alteration in his property, either by the sale or purchase of Goods, by the payment or receipt of Money, or any other circumstance for which he is liable to be indebted, or that he has a right to charge to the debit of any personal account. And as there cannot exist any transaction but it must be placed to the debit or credit of some personal account, it is only necessary to ascertain whether the transaction belongs to the debit or credit of an account, with whom it occurs; the nature of it, or of what it consists, and its value or amount, and then to make a plain and correct statement of it in the Day-book, such as may be clearly understood.

But though this diary is of the utmost consequence, because of the information it receives and affords, yet, without further aid, the particulars of any person's account could not from thence be abstracted, nor the whole statement of a man's affairs obtained, but with much labour, inconvenience, and uncertainty. The assistance, therefore, of a second book, a Ledger, is required, in which the Man of Business can open an account with every person of whom he buys Goods or receives Money; sells Goods or pays Money to, &c. selecting from the diary, and posting to its relative account in the Ledger, the date and
amount

amount of each transaction. By this means his Ledger will always contain the contents of the Day-book, though arranged in different order; so that not only the whole statement of any person's account may, at any time, be seen at one view; but, from it may also be produced, with the addition of the stock of Goods on hand, the whole statement of his affairs; shewing, at the same time, the profit or loss of his trade.

Having briefly pointed out the intention and process of Book-keeping, I shall proceed to prove that the Systems now in use are inadequate to their intended purpose.—The method of Single Entry, claims, in some measure, a preference, by being the least complex, and is therefore more generally adopted. But to shew that this System is quite insufficient, I shall only lay down one proposition.—Did any Man in Trade, keeping his Books by that plan, ever ascertain from the Day-book, the amount of all his transactions, debits and credits, and that the whole of those amounts were correctly posted into the Ledger? This is a point that men in business seem never properly to have had in view: And yet any thing short of this information, is placing dependance on a broken reed. It is true, and I know it will be universally asserted, that such an object cannot be obtained from the modes now in use, but by an uncertain process, which would be attended with almost infinite labour, much inconvenience, and great perplexity.—This System, consequently, is not adequate to its intended purpose.

If the above-mentioned object be worth attaining, ought the man of business to be satisfied without it, who, seeing by his Ledger he had turned £40,000 per annum, yet could not prove that he had not turned £50,000? If certain information on this subject can be obtained, certainly the process which produces it should be immediately adopted, by every person who is desirous that his books should display a true and correct statement of his affairs.—On this head, I think, I need say no more.

The Method by Double Entry, as complex in most Compting Houses as it is obscure, hath something mysterious implied even in its very name: And surely there never was a more *infamous* and *cunningly devised* System ever formed, though not intended to be so originally. The prejudices of Men in its favor, and the wild theoretical arguments produced to support it, are truly wonderful! But in a few years, I think, it will be said, that the “Italian Method of Book-keeping” hath seen its day.—Permit me to enquire into the principles on which it is founded, and but few arguments will be necessary to prove to the conviction of every candid Mind, that it only tends to cover in secrecy the *worst of purposes*, by systematic Art.

The principles of this System are, that for every occurrence in Trade there must be made a Double Entry; so that the Debit and Credit, or both sides of the Ledger may balance, or cast up to the same amount. But will this prove, as it ought, that the amount of every Entry in the Day-book is contained in the Ledger, and that every transaction is posted to its proper Account? How few consider, while they depend on the Trial-balance, (or both sides of the Ledger agreeing in amount) and make it a fixed rule to go by, that it is very easy to make a Ledger wear the appearance of correctness, which, at the same time, may contain errors or erroneous statements on every page, or Entries made in some particular Account on purpose to deceive! How is it that Men of common understanding can believe that the Debits and Credits of a Ledger balancing or agreeing in amount, is a proof of its being a fair and correct representation of the Day-book; which, surely, is the most material point in Book-keeping! Would two pictures being exactly alike, prove that they were a correct copy of the original? Or would my putting two guineas of equal weight into a balance, prove that they were weight by the standard? Would any Banker receive money of me in this way? But, as the balancing of books is absolutely necessary, would it not be by far more consistent, to make the Ledger one Scale, and the Day-book the other, and adopt that mode that will easily prove if the two Scales contain exactly the same value; which they ought in order to make a perfect balance?

I was

I was as much attached to the System of Double Entry, perhaps, as any person in the Kingdom: But I readily gave up that attachment, when I discovered that it was founded on erroneous principles;—the only requisite being to balance the Ledger, while the statement, or amount of any Account might, when the Trial-balance is made, be easily altered to answer the purposes of fraud, or to counteract errors arising from neglect or inability.

Persuaded that these Systems can never answer their intended purpose, I deemed it a duty incumbent on me to provide, if possible, a remedy; and, without any apprehension of being confuted, I am confident I have completed it:—So that any Man of common understanding, from henceforth, may, in a plain and concise manner, record the daily transactions of his Trade, post them into the Ledger to the several Accounts to which they relate, and ascertain to an absolute certainty if the work be done correct; or if not, where the Error lies:—Obtaining at the same instant the examination is finished, a true statement of his affairs. And surely, no Banker, Merchant, Manufacturer, or Tradesman of any description, can require more than this: For whether it be the sale of a Cargo of Sugar or Cotton, by a Merchant; a Loaf of Sugar by a Grocer; or a Piece of Calico by a Draper, the mode of Entry is the same: In either case it can be but charged, and that to the person or persons who are the purchasers thereof.

The transactions of a Merchant consist only of Debits or Credits to some personal Accounts; and the transactions of a Tradesman are the same: The difference is in the nature of their Trade; the same System of Book-keeping answering alike for all.

Though the plan I have laid down is by Single Entry, yet I have given an Example for Double Entry, on the same principle of Correctness; so that no well grounded objection can be raised against the English System; especially as the form of it so nearly agrees with the Methods now in use. I have, also, given a plan for shewing, in an easy manner, the diminution and value of any person's Stock in Trade, whether he be a Merchant, Manufacturer, or Tradesman, and for ascertaining the monthly profit or loss; which will make it absolutely unnecessary for any person to keep his Books by Double Entry: because if it be required to know the profit or loss of any particular speculation or article, a Sales Book, distinct from the Ledger or Day Book, may be used, which will fully answer the purpose. By this means nothing but personal Accounts will be entered in the Ledger; and this is all that can be necessary. The Ledger will then shew, when it is posted, the exact difference between what a person owes, and what is owing to him; and that without being at the trouble of ascertaining the balance of one single Account—Surely this is attaining *valuable* information, by a process as *EXPEDITIOUS*, as it is *UNPRECEDENTED*.

That no Banker, Merchant, Manufacturer, or person of any description of trade may be displeased merely with the novel appearance of this new method of Book-keeping, or condemn it as inapplicable to his business, because it does not treat of the particular articles he is concerned with, let any person write down a few of his own transactions agreeable to my plan, and he will then find, that the certain accuracy which attends the process, will be a sufficient apology for its novel appearance; which soon will become familiar, and fully prove that no other system is necessary for any trade whatever. This, also, will be found the readiest and most certain way of obtaining a complete knowledge of the system; and may be easily accomplished by a little attention to my explanation of it.

The first thing which claims my attention is, to inform the Man of Business how to state in his Day-book the transactions of his trade, as they occur, in such a manner as may be clearly understood; from which I shall proceed to shew him how to arrange those statements methodically, in a plain and accurate manner in the

the Ledger; enabling him to select to every person's account, the date and amount of each transaction for which they are liable to be charged, or to have credit: So that he may confidently say—"I know that every entry for goods bought, and cash received, is correctly posted to the credit of each account to which it belongs, and that all the cash I have paid, and all the goods I have sold, are correctly posted to the debit of each person's account which they concern; and I can at any time, without making an extract or abstract from my Books, bring the whole statement of my concerns into one point of view, ascertain the profit or loss of my trade, and prove to a certainty that the statement is correct."—"To accomplish which, attention must be strictly paid to have the Books properly ruled; and then it will be impossible to err in the arrangement of the transactions, upon the plan I have laid down, and which is confined to a simple process, as will appear from the following

EXPLANATION.

When a person enters into trade, whether by himself, or with co-partners, he must have an account opened with himself in the Ledger;—entering first in the Day-book, and then to the credit of his account in the Ledger, the amount of the property he advances into trade. The account may be *headed* either with his name only, or else called his stock account. Therefore if you advance money into trade, see that you have credit for it, just as *Abraham Bold* has in the first entry of the annexed Day-book, and that the * Cashier is debited for the amount thereof.—If you buy goods—give the person credit of whom you purchase.—When you sell goods—debit the person to whom said goods are sold.—If you pay money—debit the person to whom paid, not only for what you pay, but also for any discount or abatement he may allow, and give the Cashier credit for the neat amount paid.—If you receive money—credit the person of whom you receive it, not only for what he pays, but also for any discount or abatement you may allow, and debit the Cashier for the neat amount received; taking care in these entries, to have nothing mysterious or obscure, but merely a plain narrative of the fact; introducing not one single useless word, and avoiding every technical term or phrase, except the words *debit* and *credit*, which are full and comprehensive, and the only terms that are applicable to every transaction, and may be affixed to every entry. The examples I have given on this head will prove a sufficient guide to the learner; and I doubt not, but persons of the greatest abilities and experience will find, after a little reflection, that no other form or mode of entry is necessary. And if this be the case, why should a Merchant's, or Tradesman's Books be stuffed with such ridiculous and mysterious nonsense, as appears on every leaf of those kept by Double Entry.—Such as "*Sundry Accounts Debtor to Sundry Accounts;—A. B. Dr to Wine;—Wine Dr to Profit and Loss;—C. D. Dr to Deals, &c. &c.*" Now if A. B. owes Wine money, why not let Wine call for payment? But if A. B. do not owe Wine money, why make the entry in such way as only tends to confuse the mind of a person who is not a good accountant? It will be replied, that this is necessary to form the plan of Double Entry. But as I am confident that no Man in the WHOLE COMMERCIAL WORLD can take a set of Books, kept after the Italian Method, and prove in those Books that they are right, I shall insist upon it, that no persons in trade ought to keep their Books by *that* method, as they are continually liable to be injured by fraud or mistakes, and that therefore the Italian method of Book-keeping ought to be totally ABOLISHED. And surely it should be the boast of an Englishman, that he can change his System of Book-keeping for a better; in which nothing but a plain statement of Facts is required, such as may be easily understood.

For

* The Cash account being a personal account, on which much depends, the name of the Cashier, and the cash account, should always be entered in the Ledger. An attention to this would have prevented many disputes which I have witnessed, after the dissolution of partnerships; and the Creditors of Bankrupts would have no cause to complain, were it established by law.

For Instance,—If I take a School-boy to keep a set of Books, what are the necessary instructions that I should give him?—Thomas Taylor buys Broad Cloth of me: I tell the lad of it, and desire him to charge it, saying, “*Debit Thomas Taylor, Bristol, 20 yards of Broad Cloth, at 17s. 6d.*” He has only to write down the exact words which I use, and the entry is fully, comprehensively, and properly made; when the amount of it is calculated, and placed in the column for receiving it. If I buy goods, I say, “*Credit John Vernon, Manchester, 500 Pieces of Calico, at 38s.*” and so for cash and all other transactions. Can any thing be more plain and easy to be understood than this? Certainly not; and any thing else is quite unnecessary. So that when a boy has entered a few transactions, he will fully comprehend how the Day-book is to be kept.

But as a hurry of business will sometimes take place in almost every Compting-house, which may cause the entries to be made to the debit instead of the credit of an account in the Day-book, and to the credit instead of the debit, I have endeavoured as much as possible to counteract the evil, by having only one column for receiving the amount of every transaction, whether debits or credits, at the instant of making the entry. And for the convenience of separating the debits from the credits, previous to posting, which is necessary to prevent confusion and perplexity, I have two other columns on the same page; that on the left side, into which the amount of every debit must be carefully entered; and that on the right for the amount of the credits: which columns must be cast up once a month: The column of debits and credits of itself forming one amount; the column for the debits producing a second amount, and the column of credits a third amount; which second and third amounts, added together, must exactly agree with the first amount, or the work is not done right. By this means, the man of business may obtain, monthly, such a statement of his affairs, as will shew how much he owes for that month, and how much is owing to him: and the debits being added together, for any given time, with the value of the stock of goods on hand, will, when the amount of the credits is subtracted therefrom, shew the profits of the trade; as may be seen at the end of the Day-book. And when the profit of a trade is ascertained in this plain and simple manner, surely a co-partner must want common understanding, if he cannot make a proper division of its amount, to see that each partner has his equal share.

The Day-book by Double Entry is much the same as by Single Entry, and requires no additional explanation, as may be seen by the specimen I have given. But there is a material excellence in this Method by Double Entry which should not be passed unnoticed by those who are attached to that mode.—A trial-balance can be made, at any time, without being at the trouble of ascertaining the individual balance of one single account, it being only necessary to cast up the Ledger: The Debit and Credit side of which must not only exactly agree in amount, but must also agree with the Debit and Credit side of the Day-book; so that the fraction of a penny, or any greater amount, can neither be added or omitted;* and the only ingenuity that it requires is to be capable of casting up an addition sum of money. Is not this process, therefore, literally simplified to the capacity of a school-boy? Whereas, the old Mode of trial-balancing continually puzzles and perplexes men of the greatest abilities as Accomptants, and that often, for many months together. But although this Method do not require you to take off the balance of one single account, yet the difference in the amounts of the columns on each folio shews what the balances of the accounts on every folio must amount to. These circumstances alone, are, I think, sufficient to convince every candid person of the superiority of my System.

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The

* Let any Merchant or Tradesman whose books are kept by the Italian Method, take his Day-book, in which every original Entry has been made, and his Ledger, and see if he can prove that they agree. He will soon be convinced that the attempt is altogether vain, although hundreds or thousands of pounds may have been entered in his Day-book that never came into the Ledger. Is this a trifling circumstance not worth counteracting?

The specimen of a Cash-book which I have given answers alike for either Method, and is on such a plan that a page cannot be cast up wrong without its being seen. But a Cash-Book need not be used if the Cash transactions are entered in the Day-book; in either case the balance of the Cashier's Account will be seen in the Ledger.

I shall now proceed to the process of posting; which begins with opening an account in the Ledger, according to the examples I have given, with every person to whose Debit or Credit there has been an entry made in the Day-book; *affixing to each account a letter, which is to be used as a mark of posting.* The person's name, place of abode, and the folio of the Ledger must then be entered in the Alphabet, *with the same letter prefixed to each name, as is affixed to the account in the Ledger,* agreeable to the annexed specimens.

Next, the page of the Ledger on which each account is opened, (and which will be seen in the Alphabet) must be affixed to each amount in the Day-book, in the column for that purpose. The date and amount of each Debit must then be posted in the columns for receiving it in the Ledger, on the left or Debit side *of that account to which it relates*; entering as a mark of posting * in the Day-book, against each amount, the same letter that is affixed to the account in the Ledger, *to which said amount may be posted*:—Observing that the Debits of January, February and March, &c. must be posted *into the column for those months* in the Ledger; and the Credits must also be posted in like manner; filling up each account in the centre, at the expiration of every month, with the whole amount of the months transactions. Thus having, in a small space, the whole statement of each person's account for the year—in the columns to the right and left the amount, separately, of each transaction; and in the centre, a monthly statement.

Having described the process of this method of Book-keeping, I shall shew how to examine Books kept by this method, so as to ascertain, to an absolute certainty, if the Ledger be a true representation of the Day-book—i. e. not only if each transaction be correctly posted, as to the amount thereof, but, also, if it be rightly entered to the debit or credit of its proper account.

This examination differs from the modes that have heretofore been practised, as well in expedition, as in the certain accuracy which attends the process;—it being only necessary to cast up the columns through the Ledger, Debits and Credits according to the examples given; and the amount of those columns, if right, must agree with the columns in the Day-book, for the same corresponding space of time.

These castings should take place once a month; and if the amounts do not agree, the posting must then, *but not else*, be called over; and when the time, whether it be one, two, three, or four months, that is allotted to each column in the Ledger is expired, the amount of each column should be put at the bottom of the first page, and carried forward to the bottom of the next; and so on to the end of the accounts:—taking care that the amount, in the Day-book of each month's transactions, be brought into one gross amount for the same time, just upon the plan I have laid down. And, surely, a man must be in great want of common understanding, who would offer to assert, or even to imagine for a moment, that the columns in the Day-book, and the columns in the Ledger for the same space of time, could possibly agree in amount, and yet an error exist unseen. To enlarge on this head, would, to say no more, be a waste of time.

But

* The same as a dot or dash has hitherto been used:

But, although this process must prove that the Ledger contains the whole contents of the Day-book, and neither more nor less, yet it is not complete, without the mode of ascertaining if each entry be posted to its right account. To some persons, I know, this will appear of little consequence; especially to those who say—"When I omit to post any thing to a man's account, if he be an honest man, he will tell me of it when I settle with him." But this carelessness will be made unnecessary by the following method.

I have laid down a rule, that a letter, which may be used alphabetically, in any form or shape that is agreeable, shall be affixed to each amount in the Ledger, and the same letter prefixed to the names in the Alphabet. These letters being used as marks of posting, and affixed to each amount in the Day-book, as it is posted, it is only necessary, therefore, to compare, and see that the letter affixed to each entry in the Day-book, is the same as is prefixed to the same name in the alphabet: A difference here shews, of course, an error; or else it must be right.

At the end of the year, or at any other time, when persons balance their accounts, if there be no objection to the profits of the trade appearing in the Books, the stock of goods on hand, at prime cost, may be entered in the Day-book; either the value in one amount, or the particulars specified, as may be most expedient, and an account opened for it in the Ledger; to the debit of which it must be posted. The casting up of the Ledger must then be completed: and when found to agree with the Day-book, and the amount placed at the bottom of each column, subtract the credits from the debits,* and it will shew the profit of the trade; unless the credits be the greater amount, which will shew a loss.

In taking off the balances of the Ledger, one rule must be observed, and it cannot be done wrong.—As you proceed, first, see the difference between the whole amount of the credits and debits on each page for the year; with which the difference of the outstanding balances of the several accounts on each page must exactly agree, or the balances will not be taken right. Thus, on the first page of the annexed Ledger, the whole amount of the Credits is, ----- £8299 18 0

The whole amount of the Debits is, ----- £6903 14 0

Difference, £1396 4 0

The amount of the Balances on the Credit side, ----- £3150 0 0

The amount of the Balances on the Debit side is, ----- £1753 16 0

Difference, £1396 4 0

By this means, every page will be proved as you proceed; and the balances of TEN THOUSAND LEDGERS, on this plan, COULD NOT, UNOBSERVEDLY, BE TAKEN OFF WRONG.

A more minute description of the process, and of the mode of examination, will be made quite unnecessary, by any person attending to my request of writing down a few of his own transactions on my plan; and this will also make the method soon become familiar. However, it will be necessary to lay down a different

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PLAN

* That is, supposing there are no fictitious or nominal accounts introduced, which can only tend to confuse, without being of the least real utility, except by Double Entry.

P L A N
FOR TEACHING THE ENGLISH SYSTEM OF BOOK-KEEPING
AT

S C H O O L S.

LET the article of every entry in the annexed Day-book, or a sufficient number of any other articles, if more approved of, be written on pieces of paper, as the writing copies are, and let the Boys who are to learn Book-keeping nominally enter into trade, first advancing their capital : (if co-partnerships are formed, I think it will be best) then let the boys go to their teacher or school-mates, and buy those articles in which they are to trade, and which they will receive written on pieces of paper, and sell again to other boys in like manner,—regularly entering every transaction as it occurs—Their teachers taking care that they make and receive regular payments, sometimes in cash, and other times in drafts, and at other times in notes of hand ; and also that they sometimes receive and allow discounts and abatements ; that they receive and give bills of parcels ; omitting, in short, no occurrence that is plain and easy to be understood, which can happen in trade. Great care should be taken to explain the nature of the different transactions, so that the pupils may perfectly comprehend it. And if they were frequently to read the Introduction and Explanation of this Work, it would, of course, furnish them with argument, and be of great use. This plan, I think, will be so easily understood by any Teacher, that to say any more on the subject would be quite unnecessary. I shall therefore conclude with

AN
ADDRESS

TO THE
SUBSCRIBERS IN GENERAL.

THE liberality which I have experienced from you, since this matter has been before the public, demands my most sincere thanks ; and I hope (indeed I seem confident) that you will esteem this Work to be an adequate compensation, and will, therefore, be inclined, not only to recommend the purchase of it to your friends, but shew by your example that it ought to be universally adopted. To this end there is one inducement, which, I think, should act powerfully upon the mind of every person in trade, whose intentions are strictly honest. No misrepresentation or false statement of any kind *can exist unseen*, if the original entries, in the first place, are made correct. Therefore, on this ground, there is no room for Co-Partners to disagree, or for their Heirs or Executors to be deceived. Nor is it possible for an insolvent man to deceive his creditors by a false statement of his affairs ; because his Ledger must shew

shew the amount of all his transactions, Debits and Credits; and the difference between these two amounts will shew what he owes, or what may be owing to him. This, and the value of his Stock of Goods on hand, gives every necessary information, as to his property; and he must then account for his deficiencies. If the creditors suspect him, they have only to cast up his books, in order to be satisfied whether they are right or not. And if they discover any erasure in the amounts of the different columns in the Day-Book and Ledger, he should fully and satisfactorily explain the cause of it, or be deemed a dishonest man. For the amounts at the bottom of the different columns should, in no case, be put down, until the person doing it finds that they are right. And as they cannot be wrong after having been once right, an alteration in them should never be permitted.

If this System was generally adopted, or established by law, I have no doubt but it would frequently prevent disputes between friends, be a check to bankruptcies, and prove a consequent National Good; which would be the greatest reward for my labours that I could possibly receive.

The length of time it has taken me to complete this System, and the heavy expence I have been at, hath been handsomely recompenced by you. But seeing no reason why I should labour and you pay, and other persons, doing neither, reap every advantage, I have applied to HIS MAJESTY, and he has been graciously pleased to grant me A PATENT, TO PREVENT THE LEGAL USE OF THIS METHOD, BY ANY PERSON, WITHOUT MY LICENSE OR AUTHORITY. And as no person will use this System, unless he be first convinced that it is better than his own, and as (if it be of any use) it must be worth *a Guinea and a Half*—I DO, THEREFORE, HEREBY OFFER A REWARD OF ONE HUNDRED GUINEAS, PAYABLE ON CONVICTION, TO ANY PERSON WHO SHALL GIVE ME INFORMATION OF ANY ONE USING THIS SYSTEM WITHOUT MY PERMISSION.

This, I hope, will tend to counteract the illiberal intentions of those persons who refused to subscribe because their friends had, and that, therefore, they should have the Work for nothing. Such *meanness* I did not expect to find in this country, and I hope you will have the goodness to counteract their designs; at the same time, I trust that the persons alluded to, will, in future, learn to act with more nobleness and generosity.

In expectation of soon seeing the English System of Book-keeping receive the National sanction and support, to which I doubt not but you will contribute your every assistance, I beg leave to remain, with gratitude and esteem,

Your most humble Servant,

EDWARD T. JONES.

BRISTOL, JAN. 30, 1796.



from the amount of all his transactions, Debits and Credits; and the difference between these two amounts will show what he owes or what may be owing to him. This, and the value of his stock of Goods on hand, gives every necessary information, as to his property; and he must then account for his deficiencies. If the creditors suspect him, they have only to call up his books, in order to be satisfied whether they are right or not. And if they discover any error in the amounts of the different columns in the Day Book and Ledger, he should fully and satisfactorily explain the cause of it, or be deemed a dishonest man. For the amounts at the bottom of the different columns should, in no case, be put down until the person doing it finds that they are right. And as they cannot be wrong after having been once right, an attention in them should never be permitted.

If this System was generally adopted, or established by law, I have no doubt but it would frequently prevent disputes between friends, be a check to bankruptcies, and prove a considerable National Good; which would be the greatest reward for my labours that I could possibly receive.

The length of time it has taken me to complete this System, and the heavy expense I have been at, have been handsomely recompensed by you. But feeling no reason why I should labour and you pay, and other persons doing neither, reap every advantage, I have applied to His Majesty, and he has been graciously pleased to grant me a PATENT, TO PREVENT THE REGAL USE OF THIS METHOD, BY ANY PERSON, WITHOUT MY LICENSE OR AUTHORITY. And as no person will use this System, unless he be first convinced that it is better than his own, and as (if it be of any use) it will be worth a Guinea each Year—I do, therefore, HEREBY OFFER A REWARD OF ONE HUNDRED GUINEAS, PAYABLE ON CONVICTION, TO ANY PERSON WHO SHALL GIVE ME INFORMATION OF ANY ONE USING THIS SYSTEM WITHOUT MY PERMISSION.



This, I hope, will tend to counteract the illiberal ideas of those persons who refused to subscribe because their friends had, and that, therefore, they should have the work for nothing. Such answers I did not expect to find in this country, and I hope you will have the goodness to counteract their designs; at the same time, I trust that the persons alluded to, will, in future, learn to act with more nobleness and generosity.

In expectation of soon seeing the English System of Book-keeping receive the National sanction and support, to which I doubt not but you will contribute your every assistance, I beg leave to remain, with gratitude and esteem,

Your most humble Servant,

EDWARD T. JONES

BRISTOL, Jan. 20, 1796.



BRASTOL, JANUARY, 1808.

DAY - BOOK.

DAY - BOOK.

BRISTOL, JANUARY, 1794.

D^r Sundry Accounts.C^r Sundry Accounts.

				D ^r and C ^r			
£ 3000	c	1	Jan. 1, C ^r Abraham Bold, Bristol, Money advanced into Trade,...	£ 1500	1	a	£ 1500
			... Charles Wife, ditto, ditto,...	1500	1	b	1500
1000	f	2	D ^r A. B. Cashier, for Money in hand,...	3000			
			2, C ^r John Antonio, Oporto, 40 Pipes Port received from him } at 25l. per Pipe, }	1000	2	f	1000
			Notes and Bills Payable, accepted Antonio's Draft for } said Wine, due 1st of Sept. }	1000	2	g	1000
			D ^r John Antonio, Oporto, for my acceptance of his Draft,...	1000			
			C ^r Cashier, for Insurance, Duty, Freight, and other charges } on Wine paid, }	750	1	r	750
			John Vernon, Manchester, for 500 Pieces Calico, at 28s. ...	700	2	h	700
			John Harris, Bradford, for 1000 Yards Broad Cloth, at 15s. ...	750	3	i	750
			W. Symes, Trowbridge, for 1000 Yards Kerseymere, at 7s. 6d. ...	375	3	j	375
			Cashier, paid Carriage, &c. of Calico, Cloth and Kerseymere, ...	20 10	1	k	20 10
17 10	d	2	3, D ^r Thomas Taylor, Bristol, 20 Yards Broad Cloth, at 17s. 6d. ...	17 10			
8 15	r	2	William Davies, ditto, 10 Yards ditto, at 17s. 6d. ...	8 15			
25	l	3	John Tomkins, ditto, 20 Yards ditto at 17s. 6d. ...	17 10			
			5 Pieces Calico at 30s. ...	7 10			
50	k	3	8, Thomas Jones, Bath, Pipe Red Port, ...	50			
67 5	m	4	10, Thomas Baker, ditto, ditto, ...	50			
			20 Yards Broad Cloth, at 17s. 3d. ...	17 5			
17 10	n	4	Samuel Moore, Wells, 20 Yards ditto at 17s. 6d. ...	17 10			
43 2 6	o	4	12, George Young, Bristol, 50 Yards ditto at 17s. 3d. ...	43 2 6			
35	t	5	William Barnes, ditto, 40 Yards ditto at 17s. 6d. ...	35			
17 10	p	4	John Thomas, ditto, 20 Yards ditto at 17s. 6d. ...	17 10			
26 5	q	4	15, Samuel Charles, Bath, 30 Yards ditto at 17s. 6d. ...	26 5			
17 10	r	5	George James, Bristol, 20 Yards ditto at 17s. 6d. ...	17 10			
34 10	b	5	John King, Wells, 40 Yards ditto at 17s. 3d. ...	34 10			
			17, C ^r Thomas Jones, Bath, received of him ...	50	3	h	50
50	c	1	D ^r Cashier, for Money received of Jones. ...	50			
10	d	2	18, Thomas Taylor, Bristol, 20 Yards Kerseymere, at 10s. ...	10			
4 15	e	2	William Davies, ditto, 10 Yards ditto at 9s. 6d. ...	4 15			
9 10	l	3	John Tomkins, ditto, 20 Yards ditto at 9s. 6d. ...	9 10			
			21, C ^r Thomas Baker, Bath, received for Wine, ...	50	4	m	50
50	c	1	D ^r Cashier, for Money received of Baker, ...	50			
9 5	n	4	Samuel Moore, Wells, 20 Yards Kerseymere at 9s. 3d. ...	9 5			
9 5	m	4	25, Thomas Baker, Bath, 20 Yards ditto at 9s. 3d. ...	9 5			
22 10	o	4	George Young, Bristol, 50 Yards ditto at 9s. ...	22 10			
19	t	5	William Barnes, ditto, 40 Yards ditto at 9s. 6d. ...	19			
9 10	p	4	27, John Thomas, ditto, 20 Yards ditto at 9s. 6d. ...	9 10			
13 17 6	q	4	Samuel Charles, Bath, 30 Yards ditto at 9s. 3d. ...	13 17 6			
9 10	r	5	George James, Bristol, 20 Yards ditto at 9s. 6d. ...	9 10			
18 10	b	5	29, John King, Wells, 40 Yards ditto at 9s. 3d. ...	18 10			
£ 4595 10			< January, >	£ 12291			£ 7695 10
FEBRUARY.							
26	d	2	Feb. 2, D ^r Thomas Taylor, Bristol, Hogshead Red Port at 52l. ...	26			
51	t	5	William Barnes, ditto, Pipe ditto ...	51			
18 10	l	3	John Tomkins, ditto, 40 Yards Kerseymere at 9s. 3d. ...	18 10			
			C ^r Cashier, paid Postage and Petty Expences last Month, ...	2 10	1	k	2 10
7 15	r	2	5, D ^r William Davies, Bristol, 5 Pieces Calico, at 31s. ...	7 15			
15 10	m	4	Thomas Baker, Bath, 10 ditto at 31s. ...	15 10			
19	b	5	7, John King, Wells, 40 Yards Kerseymere at 9s. 6d. ...	19			
125 0	s	5	William George, ditto, 1 Pipe Red Port, ...	50			
			40 Yards Broad Cloth at 17s. 3d. ...	34 10			
			20 Yards Kerseymere, at 9s. 6d. ...	9 10			
			20 Pieces Calico, at 31s. ...	31			
£ 4858 5 0			< January and February Forwards, >	£ 12556 5 0			£ 7698 0 0

BRISTOL, FEBRUARY, 1794.

D^r Sundry Accounts.C^r Sundry Accounts.

				D ^r and C ^r			
£ 4858 5				< January and February Forwards, >			
			Feb. 10,	C ^r Thomas Taylor, Bristol, received of him for Wine,	£ 12556 5		£ 7698
26	c	1		D ^r Cashier, for Money received of Taylor,	26	2	26
35	d	2		Thomas Taylor, ditto, 40 Yards Broad Cloth, at 17s. 6d.	35		
17 10	e	2	12,	William Davies, ditto, 20 Yards... ditto... at 17s. 6d.	17 10		
30	i	3		John Tomkins, ditto, 20 Pieces of Calico... at 30s.	30		
31	t	5	15,	William Barnes, ditto, 20 Pieces... ditto... at 31s.	31		
				C ^r William Barnes, ditto, received for Wine,	51	5	51
51	c	1		D ^r Cashier, for money received of Barnes,	51		
17 5	m	4	19,	Thomas Baker, Bath, 20 Yards Broad Cloth, at 17s. 3d.	17 5		
30 10	b	5		John King, Wells, 20 Pieces Calico... at 30s. 6d.	30 10		
45 15	d	2	21,	Thomas Taylor, Bristol, 30 Pieces... ditto... at 30s. 6d.	45 15		
17 5	t	5		William Barnes, ditto, 20 Yards Broad Cloth, at 17s. 3d.	17 5		
			25,	C ^r William George, Wells, received for Wine,	50	5	50
50	c	1		D ^r Cashier, for Cash received of George,	50		
25 17 6	i	3	27,	John Tomkins, Bristol, 30 Yards Broad Cloth, at 17s. 3d.	25 17 6		
£ 5235 7 6				< January and February, >			
				MARCH.			
9 10	m	4	Mar. 1,	D ^r Thomas Baker, Bath, 20 Yards Kerseymere, at 9s. 6d.	9 10		
				C ^r Thomas Baker, ditto, received of him,	26 10	4	26 10
26 10	c	1		D ^r Cashier, for Cash received of Baker,	26 10		
9 10	t	5		William Barnes, Bristol, 20 Yards Kerseymere, at 9s. 6d.	9 10		
				C ^r ditto, ditto, received of him,	54	5	54
54	c	1		D ^r Cashier, for Cash received of Barnes,	54		
				C ^r ditto, for Postage and Petty Expences last Month,	1 10	1	1 10
			3,	John King, Wells, received of him,	53	5	53
53	c	1		D ^r Cashier, for Cash received of King,	53		
34 10	b	5		John King, Wells, 40 Yards Broad Cloth, at 17s. 3d.	34 10		
				C ^r Thomas Taylor, Bristol, received of him,	27 10	2	27 10
27 10	c	1		D ^r Cashier, for Cash received of Taylor,	27 10		
51 15	d	2		Thomas Taylor, Bristol, 60 Yards Broad Cloth, at 17s. 3d.	51 15		
			7,	C ^r John Tomkins, ditto, received of him,	34 10	3	34 10
34 10	c	1		D ^r Cashier, for Cash received of Tomkins,	34 10		
13 17 6	i	3		John Tomkins, Bristol, 30 Yards Kerseymere, at 9s. 3d.	13 17 6		
			10,	C ^r William Davies, ditto, received of him,	13 10	2	13 10
13 10	c	1		D ^r Cashier, for Cash received of Davies,	13 10		
9 10	e	2		William Davies, Bristol, 20 Yards Kerseymere, at 9s. 6d.	9 10		
34 10	k	3	13,	Thomas Jones, Bath, 40 Yards Broad Cloth, at 17s. 3d.	34 10		
			15,	C ^r Samuel Moore, Wells, received of him,	26 15	4	26 15
				George Young, Bristol, ditto... (abated 6d.)	65 12 6	4	65 12 6
				John Thomas, ditto, ditto	27	4	27
				George James, ditto, ditto	27	5	27
				Samuel Charles, ditto, ditto... (abated 2s. 6d.)	40 2 6	4	40 2 6
186 7	c	1		D ^r Cashier, for Cash received of the above five Persons,	186 7		
45 15	d	2	19,	Thomas Taylor, Bristol, 30 Pieces Calico, at 30s. 6d.	45 15		
23 5	i	3		John Tomkins, ditto, 15 Pieces... ditto... at 31s.	23 5		
16	t	5	21,	William Barnes, ditto, 10 Pieces... ditto... at 32s.	16		
15 15	e	2		William Davies, ditto, 10 Pieces... ditto... at 31s. 6d.	15 15		
15 15	m	4	25,	Thomas Baker, Bath, 10 Pieces... ditto... at 31s. 6d.	15 15		
30 10	b	5		John King, Wells, 20 Pieces... ditto... at 30s. 6d.	30 10		
200	i	3	27,	William Symes, Trowbridge, remitted him,	200		
300	b	2	27,	John Vernon, Manchester, ditto	300		
350	i	3		John Harris, Bradford, ditto	350		
				C ^r Cashier, for the above Remittances,	850	1	850
17 10	d	2	30,	D ^r Thomas Taylor, Bristol, 20 Yards Broad Cloth, at 17s. 6d.	17 10		
£ 6808 7 0				< Total in January, February and March. >			
				£ 15880 7 0			
				£ 9072 0 0			

BRISTOL, APRIL, 1794.

D^r Sundry Accounts.C^r Sundry Accounts.

										D ^r and C ^r					
April 1, C ^r Cashier, for Postage and Petty Expences last Month,.....										£	15	1	£	15	
.. Thomas Taylor, Bristol, received of him,.....										80	15	2	80	15	
.. William Barnes, ditto,..... ditto.....										48	5	5	48	5	
.. John Tomkins ditto,..... ditto.....										74	7 6	3	74	7 6	
£ 203	7	6	c	1	D ^r Cashier, for Cash received of three Persons above,.....					203	7	6			
34	10		d	2	2, .. Thomas Taylor, Bristol, 40 Yards Broad Cloth, at 17s. 3d.					34	10				
25	17	6	l	3	.. John Tomkins, ditto, 30 Yards..... ditto..... at 17s. 3d.					25	17	6			
42	10		t	5	.. William Barnes, ditto, 50 Yards..... ditto..... at 17s.					42	10				
C ^r William Davies, ditto, received of him,.....										25	5	2	25	5	
25	5		c	1	D ^r Cashier, for Cash received of Davies,.....					25	5				
18	10		e	2	.. William Davies, Bristol, 40 Yards Kerseymere, at 9s. 3d.					18	10				
4, C ^r Thomas Baker, Bath, received of him										32	15	4	32	15	
32	15		c	1	D ^r Cashier, for Cash received of Baker,.....					32	15				
22	10		m	4	.. Thomas Baker, Bath, 50 Yards Kerseymere, at 9s.					22	10				
7, C ^r John King, Wells, received of him,.....										49	10	5	49	10	
49	10		c	1	D ^r Cashier, for Cash received of King,.....					49	10				
14	5		b	5	.. John King, Wells, 30 Yards Kerseymere, at 9s. 6d.					14	5				
11, C ^r William George, ditto, received of him,.....										75		5	75		
75			c	1	D ^r Cashier, for Cash received of George,.....					75					
17	5		s	5	.. William George, Wells, 20 Yards Broad Cloth, at 17s. 3d.					17	5				
34	10		r	5	15, .. George James, Bristol, 40 Yards..... ditto..... at 17s. 3d.					34	10				
25	17	6	q	4	.. Samuel Charles, ditto, 30 Yards..... ditto..... at 17s. 3d.					25	17	6			
42	10		t	5	19, .. William Barnes, ditto, 50 Yards..... ditto..... at 17s.					42	10				
17	10		p	4	.. John Thomas, ditto, 20 Yards..... ditto..... at 17s. 6d.					17	10				
25	17	6	o	4	.. George Young, ditto, 30 Yards..... ditto..... at 17s. 3d.					25	17	6			
34	10		n	4	.. Samuel Moore, Wells, 40 Yards..... ditto..... at 17s. 3d.					34	10				
43	2	6	k	3	23, .. Thomas Jones, Bath, 50 Yards..... ditto..... at 17s. 3d.					43	2	6			
400			b	2	.. John Vernon, Manchester, remitted him,					400					
C ^r Cashier, for said Remittance,.....										400		1	400		
51			t	5	25, D ^r William Barnes, Bristol, Pipe-Red Port,.....					51					
26			l	3	.. John Tomkins, ditto, Hoghead ditto,.....					26					
28	10		d	2	.. Thomas Taylor, ditto, 60 Yards Kerseymere, at 9s. 6d.					28	10				
175			f	3	27, .. William Symes, Trowbridge, remitted him,					175					
C ^r Cashier, for said Remittance,.....										175		1	175		
61			l	3	D ^r John Tomkins, Bristol, 40 Pieces Calico,.... at 3os. 6d.					61					
400			i	3	29, .. John Harris, Bradford, remitted him,					400					
C ^r Cashier, for said Remittance,.....										400		1	400		
77	10		d	2	30, D ^r Thomas Taylor, Bristol, 50 Pieces Calico,.... at 31s.					77	10				
£ 2004	2	6	< April, >.....							£ 3365	15	0	£ 1361	12	6

MAY.

May 1,	C ^r Thomas Taylor, Bristol, received of him,	115	2	d	115				
	John Tomkins, ditto, ditto (abated 6d.)	37	2	6	3	l	37	2	6
	William Barnes, ditto, ditto	25	10	5	t	25	10		
	William Davies, ditto, ditto	25	5	2	e	25	5		
	Thomas Baker, Bath, ditto	25	5	4	m	25	5		
	John King, Wells, ditto	65	5	5	b	65			
	Thomas Jones, Bath, ditto	34	10	3	k	34	10		
327	12	c	1	D ^r Cashier, for Cash received of the above seven Persons,	327	12			
	C ^r Ditto, for Postage and Petties last Month,	1	5	1	t	1	5		

BRISTOL, MAY, 1794.

D^r Sundry Accounts.C^r Sundry Accounts.

										D ^r and C ^r																							
£ 2331 14 6										{ April and May Forward, }										£ 4022 4 6		£ 1690 10 0											
										May 2, C ^r John Harris, Bradford, 1000 Yards Broad Cloth, at 14s. 6d.										725		3										725	
92 7 6 t 5										5, D ^r William Barnes, Bristol, 40 Pieces Calico, at 30s. 6d.										{ 61													
										20 Yards Broad Cloth, at 17s. 6d.										{ 17 10													
										30 Yards Kerfeymere, at 9s. 3d.										{ 13 17 6													
18 10										Thomas Taylor, ditto, 40 Yards ditto at 9s. 3d.										18 10													
										7, C ^r William Symes, Trowbridge, 500 Yards . . ditto . . at 7s. 6d.										187 10		3										187 10	
17 10										D ^r John Tomkins, Bristol, 20 Yards Broad Cloth, at 17s. 6d.										17 10													
52										10, George Wills, Birmingham, Pipe red Port,										52													
26										William Davies, Bristol, Hoghead red Port,										26													
52										13, John Harris, Bradford, Pipe red Port,										52													
60 10										Thomas Taylor, Bristol, 40 Pieces Calico, at 30s. 3d.										60 10													
25 10										17, William Barnes, ditto, Hoghead red Port,										25 10													
52										John Vernon, Manchester, Pipe red Port,										52													
31										21, John Tomkins, Bristol, 20 Pieces Calico, at 31s. . . .										31													
										C ^r George Wills, Birmingham, received for Wine,										52		6										52	
52										D ^r Cashier, for Cash received of Wills,										52													
43 15										25, George Wills, Birmingham, 50 Yards Broad Cloth, at 17s. 6d.										43 15													
35										27, William Davies, Bristol, 40 Yards ditto at 17s. 6d.										35													
										C ^r ditto ditto, received for Wine,										26		2										26	
34 10										D ^r William Barnes, ditto, 40 Yards Broad Cloth, at 17s. 3d.										34 10													
										C ^r ditto ditto, received for Wine,										25 10		5										25 10	
51 10										D ^r Cashier, for Cash received of Davies and Barnes,										51 10													
18 10										29, John Tomkins, Bristol, 40 Yards Kerfeymere, . . at 9s. 3d.										18 10													
£ 2994 7 0										{ April and May, }										£ 5700 17 0		£ 2706 10 0											

BRISTOL, JULY, 1794.

D^r Sundry Accounts.C^r Sundry Accounts.

				D ^r and C ^r			
July 1, C ^r Cashier, for Postage and Petties last Month,				£	1	1	1
.. John King, Wells, received of him,				14	5	5	14
D ^r Cashier, for Cash received of King,				14	5		
.. John King, Wells, 20 Yards Broad Cloth, at 17s. 6d.				17	10		
3, C ^r William George, ditto, received of him,				17	5	5	17
D ^r Cashier, for Cash received of George,				17	5		
.. William George, Wells, 40 Yards Kerseymere, at 9s. 3d.				18	10		
5, C ^r William Symes, Trowbridge, 500 Yards ditto, at 7s. 6d.				187	10	3	187
D ^r ditto, ditto, Pipe red Port,				52			
and a Bill at two Months, due Sept. 8, {				323			
C ^r Notes Payable, for Note at two Months to Symes, due Sept. 8, {				323		2	323
8, .. William Barnes, Bristol, received of him, (abated 6d.)				126	17	6	126
D ^r Cashier, for Cash received of Barnes,				126	17		
.. William Barnes, Bristol, 60 Yards Kerseymere, at 9s. 6d.				28	10		
11, C ^r Thomas Taylor, ditto, received of him,				79		2	79
D ^r Cashier, for Cash received of Taylor,				79			
.. Thomas Taylor, Bristol, 40 Yards Kerseymere, at 9s. 3d.				18	10		
15, .. Samuel Moore, Wells, 30, ditto, at 9s. 3d.				13	17	6	
C ^r John Vernon, Manchester, 500 Pieces Calico, at 27s.				675		2	675
D ^r ditto, ditto, 5 Pipes red Port, at 51l.				255			
and Note at three Months, {				420			
C ^r Notes and Bills Payable, for Note to Vernon, due October 18, {				420		2	420
19, D ^r George Young, Bristol, 20 Pieces Calico, at 3os. 3d.				30	5		
C ^r John Tomkins, ditto, received of him,				67		3	67
D ^r Cashier, for Cash received of Tomkins,				67			
.. John Tomkins, Bristol, 40 Yards Kerseymere, at 9s. 3d.				18	10		
23, .. William Davies, ditto, 50, ditto, at 9s. 3d.				23	2	6	
C ^r ditto, ditto, received of him,				35		2	35
D ^r Cashier, for Cash received of Davies,				35			
.. John Thomas, Bristol, 50 Yards Kerseymere, at 9s. 3d.				23	2	6	
25, .. John King, Wells, 20 Pieces Calico, at 3os. 3d.				30	5		
.. William Barnes, Bristol, 30 Yards Broad Cloth, at 17s. 3d.				25	17	6	
27, .. William George, Wells, 30 Yards, ditto, at 17s. 3d.				25	17	6	
.. Thomas Taylor, Bristol, 40 Yards, ditto, at 17s. 6d.				35			
29, .. Samuel Moore, Wells, 20 Pieces Calico, at 29s. 6d.				29	10		
.. William Davies, Bristol, 20, ditto, at 29s. 6d.				29	10		
31, .. John Tomkins, ditto, 20 Yards Broad Cloth, at 17s. 3d.				17	5		
£ 1774 9 6				< July, > £ 3720 8			

AUGUST.

Aug. 1, C ^r Cashier for Carriage, Postage, and Petties last Month,				10	10	1	10
.. George Wills, Birmingham, received of him, (abated 6d.)				23	2	6	23
.. Thomas Taylor, Bristol, ditto,				26	5		26
.. William Davies, ditto, ditto,				31			31
D ^r Cashier, for Cash received of the above three Persons,				80	7		
5, .. Thomas Taylor, Bristol, 30 Pieces Calico, at 3os. 3d.				45	7	6	
8, C ^r Thomas Jones, Bath, received of him,				18	10	3	18
.. John Tomkins, Bristol, ditto,				9	10	3	9
.. Thomas Baker, Bath, ditto,				17	10	4	17
D ^r Cashier, for Cash received of the above three Persons,				45	10		
12, .. George Wills, Birmingham, 40 Yards Kerseymere, at 9s. 3d.				18	10		
15, .. William Davies, Bristol, 20 Yards Broad Cloth, at 17s. 6d.				17	10		
.. Thomas Baker, Bath, 30 Pieces Calico, at 3os. 3d.				45	7	6	
20, .. Thomas Jones, ditto, 20 Yards Kerseymere, at 9s. 3d.				9	5		
25, .. John Tomkins, Bristol, 20 Pieces Calico, at 3os.				30			
28, .. Thomas Taylor, ditto, 40 Yards Broad Cloth, at 17s. 3d.				34	10		
£ 2100 16 6				< July and August Forward, > £ 4183 2 6			

D^r Sundry Accounts.

C^r Sundry Accounts.

£ 2100 16 6				July and August Forward, >		D ^r and C ^r		£ 2082 6 0	
		Sep. 1,		C ^r Cashier, for Postage and Petties last Month,		1 1		1 1	
				ditto, for Payment of Notes to Antonio and Harris,		1673		1673	
1678		g 2		D ^r Notes and Bills Payable, for the Payment of ditto,		1673			
		3,		C ^r John King, Wells, received of him,		47 15		47 15	
				Samuel Moore, ditto, ditto (abated 6d.)		43 7 6		43 7 6	
				William George, ditto, ditto (abated 6d.)		44 7 6		44 7 6	
135 9		c 1		D ^r Cashier, for Cash received of the above three Persons,		135 9			
18 10		n 4		5, Samuel Moore, Wells, 40 Yards Kerseymere, at 9s. 3d.		18 10			
				8, C ^r Cashier, for Payment of our Note to Symes,		323		323	
323		g 2		D ^r Notes and Bills Payable, for Symes's Note paid,		323			
30		b 5		11, John King, Wells, 20 Pieces Calico, at 30s.		30			
44 5		s 5		William George, ditto, 30 ditto, at 29s. 6d.		44 5			
				C ^r William Barnes, Bristol, received of him, (abated 6d.)		54 7 6		54 7 6	
				Thomas Taylor, ditto, ditto		53 10		53 10	
				George Young, ditto, ditto		30 5		30 5	
138 2		c 1		D ^r Cashier, for Cash received of the above three Persons,		138 2			
34 10		o 4		15, George Young, Bristol, 40 Yards Broad Cloth, at 17s. 3d.		34 10			
17 5		t 5		William Barnes, ditto, 20 ditto, at 17s. 3d.		17 5			
13 17 6		d 2		19, Thomas Taylor, ditto, 30 Yards Kerseymere, at 9s. 3d.		13 17 6			
				21, C ^r John Thomas, ditto, received of him,		23 2 6		23 2 6	
				William Davies, ditto, ditto		52 12 6		52 12 6	
				John Tomkins, ditto, ditto		35 15		35 15	
111 10		c 1		D ^r Cashier, for Cash received of the above three Persons,		111 10			
30 10		l 3		23, John Tomkins, Bristol, 20 Pieces Calico, at 30s. 6d.		30 10			
45		e 2		William Davies, ditto, 30 ditto, at 30s.		45			
26		p 4		26, John Thomas, ditto, Hogshead red Port,		26			
26		d 2		Thomas Taylor, ditto, ditto		26			
26		t 5		27, William Barnes, ditto, ditto		26			
26		b 5		29, John King, Wells, ditto		26			
£ 4819 15 0				< Total in July, August and September. >		£ 9284 4 6		£ 4464 9 6	
OCTOBER.									
		Oct. 1,		C ^r Cashier, for Postage and Petties last Month,		1 1		1 1	
				John Vernon, Manchester, received of him,		52		52	
		3,		George Wills, Birmingham, ditto		62 5		62 5	
114 5		c 1		D ^r Cashier, for Cash received of Vernon and Wills,		114 5			
43 2 6		o 4		5, George Young, Bristol, 50 Yards Broad Cloth, at 17s. 3d.		43 2 6			
45		d 2		Thomas Taylor, ditto, 100 Yards Kerseymere, at 9s.		45			
				C ^r ditto, ditto, received of him,		79 17 6		79 17 6	
79 17 6		c 1		D ^r Cashier, for Cash received of Taylor,		79 17 6			
				9, C ^r William Davies, Bristol, received of him,		17 10		17 10	
17 10		c 1		D ^r Cashier, for Cash received of Davies,		17 10			
147 10		e 2		William Davies, Bristol, 100 Pieces Calico, at 29s. 6d.		147 10			
23 2 6		k 3		12, Thomas Jones, Bath, 50 Yards Kerseymere, at 9s. 3d.		23 2 6			
				C ^r ditto, ditto, received of him,		9 5		9 5	
9 5		c 1		D ^r Cashier, for Cash received of Jones,		9 5			
85		l 3		16, John Tomkins, Bristol, 100 Yards Broad Cloth, at 17s.		85			
				C ^r ditto, ditto, received of him,		30		30	
30		e 1		D ^r Cashier, for Cash received of Tomkins,		30			
43 2 6		m 4		18, Thomas Baker, Bath, 50 Yards Broad Cloth, at 17s. 3d.		43 2 6			
				C ^r ditto, ditto, received of him,		45 7 6		45 7 6	
45 7 6		c 1		D ^r Cashier, for Cash received of Baker,		45 7 6			
				C ^r ditto, for Payment of our Note to Vernon,		420		420	
420		g 2		D ^r Notes and Bills Payable, for said Payment,		420			
9 10		b 5		John King, Wells, 20 Yards Kerseymere, at 9s. 6d.		9 10			
18 10		t 5		22, William Barnes, Bristol, 40 Yards ditto, at 9s. 3d.		18 10			
£ 1131 2 6				< October Forwards, >		£ 1848 8 6		£ 717 6 0	

BRISTOL, OCTOBER, 1794.

Dr Sundry Accounts.

C^r Sundry Accounts.

				D ^r s and C ^r s							
£ 1131 2 6				{ October Forward, }				£ 1848 8 6			
52		d	2	Oct. 26, D ^r Thomas Taylor, Bristol, 1 Pipe red Port,			52				£ 717 6 0
52		b	5	John King, Wells, ditto			52				
43	2	u	6	29, George Wills, Birmingham, 50 Yards Broad Cloth, at 17s. 3d.			43	2	6		
73	15	t	5	William Barnes, Bristol, 50 Pieces Calico, at 29s. 6d.			73	15			
52		e	2	31, William Davies, ditto, 1 Pipe red Port,			52				
26		o	4	George Young, ditto, Hoghead ditto			26				
£ 1430 0 0				{ October, }				£ 2147 6 0			
NOVEMBER.											
				Nov. 1, C ^r Cashier, for Postage and Petties last Month,			1	10			
				4, Thomas Taylor, Bristol, received of him,			39	17	6		
				Samuel Moore, Wells, ditto			18	10			
				John King, ditto, ditto			56				
				William George, ditto, ditto			44	5			
158	12	6	c	1, D ^r Cashier, for Cash received as above,			158	12	6		
43	2	6	q	7, Samuel Charles, Bath, 50 Yards Broad Cloth, at 17s. 3d.			43	2	6		
23	2	6	r	George James, Bristol, 50 Yards Kerseymere, at 9s. 3d.			23	2	6		
52		b	5	John King, Wells, 1 Pipe red Port,			52				
52		t	5	11, William Barnes, Bristol, ditto			52				
				13, C ^r ditto, ditto, received of him,			43	5			
				George Young, ditto, ditto			34	10			
				John Tomkins, ditto, ditto			30	10			
				William Davies, ditto, ditto			45				
				John Thomas, ditto, ditto			26				
179	5		c	1, D ^r Cashier, for Cash received of the above five Persons,			179	5			
43	2	6	d	17, Thomas Taylor, Bristol, 50 Yards Broad Cloth, at 17s. 3d.			43	2	6		
23	2	6	b	John King, Wells, 50 Yards Kerseymere, at 9s. 3d.			23	2	6		
23	2	6	q	21, Samuel Charles, Bath, 50 ditto, at 9s. 3d.			23	2	6		
52		w	6	William Fear, ditto, 1 Pipe Port,			52				
52		r	6	25, John Strong, ditto, 1 Pipe ditto,			52				
52		v	6	Charles Hill, ditto, 1 Pipe ditto,			52				
26		t	5	George James, Bristol, Hoghead ditto,			26				
				27, C ^r John Vernon, Manchester, 300 Pieces Calico, at 27s.			405				
153		b	2	D ^r ditto, ditto, 3 Pipes red Port, at 51l.			153				
29	10	t	5	William Barnes, Bristol, 20 Pieces Calico, at 29s. 6d.			29	10			
				29, C ^r John Harris, Bradford, 500 Yards Broad Cloth, at 15s.			375				
104		i	3	D ^r ditto, ditto, 2 Pipes red Port, at 52l.			104				
				C ^r William Symes, Trowbridge, 500 Yards Kerseymere, at 7s. 6d.			187	10			
23	2	6	d	30, D ^r Thomas Taylor, Bristol, 50 Yards ditto, at 9s. 3d.			23	2	6		
23	2	6	t	William Barnes, ditto, 50 Yards ditto, at 9s. 3d.			23	2	6		
£ 2542 5 0				{ October and November, }				£ 4566 8 6			
DECEMBER.											
				Dec. 1, C ^r Cashier, for Postage and Petties, &c. last Month,			5	10			
				George Young, Bristol, received of him,			43	2	6		
43	2	6	c	D ^r Cashier, for Cash received of Young,			43	2	6		
17	10		o	3, George Young, Bristol, 20 Yards Broad Cloth, at 17s. 6d.			17	10			
				C ^r Thomas Taylor, ditto, received of him,			97				
97		c	1	D ^r Cashier, for Cash received of Taylor,			97				
29	10	b	2	5, Thomas Taylor, Bristol, 20 Pieces Calico, at 29s. 6d.			29	10			
43	2	6	w	William Fear, Bath, 50 Yards Broad Cloth, at 17s. 3d.			43	2	6		
				9, C ^r William Davies, Bristol, received on Account,			100				
				John Tomkins, ditto, ditto			85				
				Thomas Baker, Bath, ditto			43	2	6		
228	2	6	t	D ^r Cashier, for Amount received of the above Persons,			228	2	6		
£ 3000 12 6				{ October, November and December Forward, }				£ 5398 11 0			
								£ 2397 18 6			

BRISTOL, DECEMBER, 1794.

D^r Sundry Accounts.C^r Sundry Accounts.

				D ^r and C ^r							
£ 3000	12	6		< October, November and December Forward, >				£ 5398	11	0	£ 2397 18 6
43	2	6	D	2	Dec. 11	D ^r Thomas Taylor, Bristol, 50 Yards Broad Cloth, at 17s. 3d.		43	2	6	
23	2	6	b	5		John King, Wells, 50 Yards Kerseymere, at 9s. 3d.		23	2	6	
29	10		u	6		George Wills, Birmingham, 20 Pieces Calico, at 29s. 6d.		29	10		
44	5		t	5	15	William Barnes, Bristol, 30 ditto at 29s. 6d.		44	5		
44	5		s	5		William George, Wells, 30 ditto at 29s. 6d.		44	5		
43	2	6	w	6		William Fear, Bath, 50 Yards Broad Cloth, at 17s. 3d.		43	2	6	
43	2	6	y	6	21	Charles Hill, ditto, 50 ditto at 17s. 3d.		43	2	6	
29	10		r	6		John Strong, ditto, 20 Pieces Calico, at 29s. 6d.		29	10		
29	10		d	2	25	Thomas Taylor, Bristol, 20 ditto at 29s. 6d.		29	10		
23	2	6	o	4		George Young, ditto, 50 Yards Kerseymere, at 9s. 3d.		23	2	6	
23	2	6	m	4	29	Thomas Baker, Bath, 50 ditto at 9s. 3d.		23	2	6	
29	10		b	5		John King, Wells, 20 Pieces Calico, at 29s. 6d.		29	10		
29	10		e	2	31	William Davies, Bristol, 20 ditto at 29s. 6d.		29	10		
43	2	6	u	6		George Wills, Birmingham, 50 Yards Broad Cloth, at 17s. 3d.		43	2	6	
						C ^r Cashier, for Postage and Petties last Month,					
						House Rent and Taxes one Year,					
						Wages,					
						Abraham Bold, Bristol, 1 Year's Int. on his Capital at 5 p ^r C.					
						Charles Wise, ditto, ditto ditto					
1181	10			6		D ^r Stock of Goods unfold, for 380 Yards Broad Cloth, at 15s.					
						570 Yards Kerseymere, at 7s. 6d.					
						245 Pieces Calico, at 27s.					
						8 Pipes red Port, at 44l.					
£ 4660						< Total in October, November and December. >		£ 7314	8	6	£ 2654 8 6
Debtor				< Sundry Accounts >				Creditor			
£ 6808	7					In JANUARY, FEBRUARY and MARCH,					£ 9072
4404	19	6				In APRIL, MAY and JUNE,					3996 10
4819	15					In JULY, AUGUST and SEPTEMBER,					4464 9 6
4660						In OCTOBER, NOVEMBER and DECEMBER,					2654 8 6
£ 20693	1	6				Total Amount of Transactions in 1794,					20187 8
						Profit,					505 13 6
						C ^r ABRAHAM BOLD, Half Profit, £ 252 16 9					£ 20693 1 6
						C ^r CHARLES WISE, Half Profit, £ 252 16 9					
						£ 505 13 6					

SPECIMEN OF A DAY BOOK BY DOUBLE ENTRY.

D^r Sundry Accounts.

BRISTOL, JANUARY, 1794.

C^r Sundry Accounts.

Jan.			l.	s.	d.				l.	s.	d.
1	Cash.....D ^r	3000				To Abraham Bold, Bristol for his Capital advanced } into Trade.....}			1500		
						To Charles Wife, ditto...for ditto.....ditto.....}			1500		
2	Wine.....D ^r	1750				To John Antonio, Oporto 40 Pipes Red Port, as per } Invoice, at 25l. per Pipe }			1000		
						To Cash.....duty, freight and other charges }			750		
	John Antonio, Oporto....D ^r	1000				To Notes and Bills Payable accepted his Draft at nine } Months, for Wine due } Sep. 1.....}			1000		
	CalicoD ^r	700				To J. Vernon, Manchester 500 Pieces Calico, at 28s...			700		
	Broad Cloth.....D ^r	750				To John Harris, Bradford 1000 Y ^{ds} Broad Cloth, at 15s.			750		
	KerseymeresD ^r	375				To W. Symes, Trowbridge 1000 Y ^{ds} Kerseymeres, at 7s. 6d.			375		
	Charges on Trade.....D ^r	20	10			To Cash.....paid Carriage of Cloth, Ker- } seymeres, and Calico.... }			20	10	
3	Thomas Taylor, Bristol....D ^r	17	10			To Broad Cloth.....20 Y ^{ds} at 17s. 6d. 17 10 0 }					
	William Davies, Bristol....D ^r	8	15			To ditto.....10 Y ^{ds} at 17s. 6d. 8 15 0 }			43	15	
	John Tomkins, Bristol....D ^r	25				To ditto.....20 Y ^{ds} at 17s. 6d. 17 10 0 }					
						To Calico5 Pieces, at 30s.....			7	10	
8	Thomas Jones, Bath.....D ^r	50				To Wine.....Pipe red Port...50 0 0 }			100		
10	Thomas Baker, Bath.....D ^r	67	5			To ditto.....ditto ditto...50 0 0 }					
						To Broad Cloth.....20 Y ^{ds} at 17s. 3d. 17 5 0 }			34	15	
	Samuel Moore, Wells....D ^r	17	10			To ditto.....20 Y ^{ds} at 17s. 6d. 17 10 0 }					
12	George Young, Bristol....D ^r	43	2	6		To ditto.....50 Y ^{ds} at 17s. 3d. 43 2 6 }					
	William Barnes, Bristol....D ^r	35				To ditto.....40 Y ^{ds} at 17s. 6d. 35 0 0 }			95	12	6
	John Thomas, Bristol....D ^r	17	10			To ditto.....20 Y ^{ds} at 17s. 6d. 17 10 0 }					
	Sundry AccountsD ^r	7877	2	6		Sundry AccountsC ^r			7877	2	6

F

N. B. The Journal by this mode is made quite an unnecessary Book.—The Ledger by either Method is the same.

ABRAHAM BOLD's and CHARLES WISE's
MONTHLY STATEMENT OF THEIR PARTNERSHIP ACCOUNT.

D'

Contra C'

l.	s.	d.	1794	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.
			Jan.	Wine			B rd C th			Kers ^{mr}			Calico					
			-- 2	40 Pps	1750		1000y ^{ds}	750		1000y ^{ds}	375		500 P ^{cs}	700				
			Sold	-- 3			-- 50 for	-- 48	15				-- 5 for	-- 7	10			
				-- 8	1 for	-- 50												
				-- 10	1	-- 50	-- 40	-- 34	15									
				-- 12			-- 110	-- 95	12	6								
				-- 15			-- 90	-- 78	5									
				-- 18						-- 50 for	-- 24	5						
				-- 21						-- 20	-- 9	5						
				-- 25						-- 110	-- 50	15						
				-- 27						-- 70	-- 32	17	6					
				-- 29						-- 40	-- 18	10						
			Sold	2 Pipes,	100		290 Y ^{ds}	252	7	6	290 Y ^{ds}	135	12	6	5 Pieces	7	10	
				38 Pps			710 Y ^{ds}								at 44l.	1672		
			Stock of												at 15s.	532	10	
			Goods on												at 7s. 6d.	266	5	
			hand, Jan 31												at 28s.	693		
															495 P ^{cs}			
															*Debts	4595	10	
7695	10		D'to Sundries*	Jan. 31											C' By Sundries	7759		

* See January 1 to 31.

ABRAHAM BOLD.
CASHIER'S ACCOUNT.

BRISTOL, MARCH, 1794.

D' Sundry Accounts.

C' Sundry Accounts.

MARCH.										D ^r s & C ^r s									
Mar. 1, C ^r Thomas Baker, Bath, received of him.....										26	10	4	m	26	10				
.. William Barnes, Bristol, ditto.....										54		5	t	54					
3, .. John King, Wells, ditto.....										53		5	b	53					
.. Thomas Taylor, Bristol, ditto.....										27	10	2	d	27	10				
7, .. John Tomkins, ditto, ditto.....										34	10	3	l	34	10				
10, .. William Davies, ditto, ditto.....										13	10	2	e	13	10				
15, .. Samuel Moore, Wells, ditto.....										26	15	4	n	26	15				
.. George Young, Bristol, ditto 65l. 12s. abated 6d.....										65	12	6	4	o	65	12	6		
.. John Thomas, ditto, ditto.....										27		4	p	27					
.. George James, ditto, ditto.....										27		5	r	27					
.. Samuel Charles, ditto, ditto 40l. abated 2s. 6d.....										40	2	6	4	q	40	2	6		
£200			i	3	27, D ^r William Symes, Trowbridge, remitted him.....	200													
300			h	2	.. John Vernon, Manchester, ditto.....	300													
350			i	3	.. John Harris, Bradford, ditto.....	350													
395	7	0	c	1	.. Cashier, for amount of Cash received this Month, and carried to														
the Credit of sundry Accounts.....						395	7	0											
Less abated.....						0	3	0											
C ^r Cashier, for Remittances to the Debit of sundry Accounts.....						850													
.. Ditto, for Petties this Month.....						15													
< Total in March. >.....										£2491	12			1246	5				

ALPHABET.

A

f	Antonio, John,.....	Oporto.....	Folio	2
---	---------------------	-------------	-------	---

C

c	Cashier, A. Bold.....			1
q	Charles, Samuel,.....	Bath		4

E

G

s	George, William,.....	Wells		5
---	-----------------------	-------------	--	---

I

K

b	King, John,.....	Wells		5
---	------------------	-------------	--	---

M

n	Moore, Samuel,.....	Wells		4
---	---------------------	-------------	--	---

O

Q

S

f	Symes, William,.....	Trowbridge		3
r	Strong, John,.....	Bath.....		6
2	Stock of Goods on hand,.....			6

V

b	Vernon, John,.....	Manchester.....		2
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W

b	Wife, Charles,.....	Bristol		1
u	Wills, George,.....	Birmingham.....		6

Y

o	Young, George,.....	Bristol.....		4
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B

a	Bold, Abraham,.....	Bristol	Folio	1
m	Baker, Thomas,.....	Bath		4
t	Barnes, William,.....	Bristol		5

D

e	Davies, William,.....	Bristol		2
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F

to	Fear, William,.....	Bath.....		6
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H

i	Harris, John,.....	Bradford		3
y	Hill, Charles,.....	Bath.....		6

J

k	Jones, Thomas,.....	Bath.....		3
r	James, George,.....	Bristol.....		5

L

N

g	Notes and Bills Payable.....			2
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P

R

T

d	Taylor, Thomas,.....	Bristol.....		2
l	Tomkins, John,.....	ditto.....		3
p	Thomas, John,	ditto.....		4

U

X

Z

D. ABRAHAM BOLD

D. CHARLES WISE

D. ABRAHAM BOLD

LEDGER.

Aug. To Cash received this Month... 1857 19 6 Balance

Sep. To Cash received this Month... 1858 19 6 Balance

Oct. To Cash received this Month... 1858 19 6 Balance

Nov. To Cash received this Month... 1858 19 6 Balance

Dec. To Cash received this Month... 1858 19 6 Balance

Balance carried forward 1858 19 6

[illegible]

BRISTOL. b C'

Jan. 1—Mar. 31 || Apr. 1—June 30 || July 1—Sep. 30 || Oct. 1—Dec. 31

			Jan.			Apr.			July			Oct.		
			l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.
1794	Jan. By Cash	1500	Jan.	1,	1500							8	31,	75
	Dec. By Interest	75												
	Balance,	1575 0 0												
BRISTOL. b C'			Jan.	1,	1500							8	31,	75
1794	Jan. By Cash	1500												
	Dec. By Interest	75												
	Balance,	1575 0 0												
CASHIER. c C'			Jan.	1,	750	Apr.	1,	15	July	1,	1 1	Oct.	1,	1 1
			2,	20	10	3	23,	400	5	Aug.	1,	18,	420	
1794	Jan. By Cash paid this Month	770 10	Feb.	2,	2 10		27,	175		1,	10 10	Nov.	1,	1 10
			Mar.	1,	1 10		29,	400	6	Sep.	1,	Dec.	1,	5 10
	Feb. By Cash paid this Month	2 10	27,	850		4	1,	5 5		8,	323	8	31,	106 10
	Mar. By Cash paid this Month	85 10												
	Apr. By Cash paid this Month	97 5 15												
	May By Cash paid this Month	1 5												
	June By Cash paid this Month	5 5												
	July By Cash paid this Month	1 1												
	Aug. By Cash paid this Month	10 10												
	Sep. By Cash paid this Month	1997 1												
	Oct. By Cash paid this Month	421 1												
	Nov. By Cash paid this Month	1 10												
	Dec. By Cash paid this Month	112												
Balances carried forward, £ 3150 0 0			Car	for	4624 10 0		982 5 0		2008 12 0		684 11 0			

Carried forwards, 2051 3 6

[illegible]

Carried forward, 3860 10 0

1794				1795				1796				1797				1798				1799																																											
Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.																												
10,	25,	5,	19,	1,	25,							10,	21,											12,	25,																																						
67	9	15	17	9	15							43	22											43	22																																						
5	5	10	5	10	15							2	10											2	10																																						
3												6											6																																								
To Goods				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto																			
76				32				25				22				17				45				43				23				23				23				23				23																			
10				15				5				10				10				6				2				2				2				2				2				2																			
Balance				Balance				Balance				Balance				Balance				Balance				Balance				Balance				Balance				Balance				Balance				Balance				Balance															
23				23				23				23				23				23				23				23				23				23				23				23				23															
2				2				2				2				2				2				2				2				2				2				2				2				2															
6				6				6				6				6				6				6				6				6				6				6				6				6															
D' SAMUEL MOORE,				D' SAMUEL MOORE,				D' SAMUEL MOORE,				D' SAMUEL MOORE,				D' SAMUEL MOORE,				D' SAMUEL MOORE,				D' SAMUEL MOORE,				D' SAMUEL MOORE,				D' SAMUEL MOORE,				D' SAMUEL MOORE,				D' SAMUEL MOORE,				D' SAMUEL MOORE,				D' SAMUEL MOORE,															
1794				1794				1794				1794				1794				1794				1794				1794				1794				1794				1794				1794				1794															
Jan.				Jan.				Jan.				Jan.				Jan.				Jan.				Jan.				Jan.				Jan.				Jan.				Jan.				Jan.				Jan.				Jan.											
To Goods				To Goods				To Goods				To Goods				To Goods				To Goods				To Goods				To Goods				To Goods				To Goods				To Goods				To Goods				To Goods				To Goods											
26				34				43				18				65				25				30				34				69				40				27				17				23				26											
15				10				7				10				12				17				5				10				2				12				--				10				2				--											
Apr.				Apr.				Apr.				Apr.				Apr.				Apr.				Apr.				Apr.				Apr.				Apr.				Apr.				Apr.				Apr.				Apr.				Apr.							
To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto											
34				43				18				65				25				30				34				69				40				27				17				23				26				26											
10				7				10				12				17				5				10				2				12				--				10				2				--				10				2							
July				July				July				July				July				July				July				July				July				July				July				July				July				July				July							
To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto											
43				18				65				25				30				34				69				40				27				17				23				26				26				26											
7				10				12				17				5				10				2				12				--				10				2				--				10				2				--							
Sept.				Sept.				Sept.				Sept.				Sept.				Sept.				Sept.				Sept.				Sept.				Sept.				Sept.				Sept.				Sept.				Sept.				Sept.							
To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto											
43				18				65				25				30				34				69				40				27				17				23				26				26				26											
10				7				10				12				17				5				10				2				12				--				10				2				--				10				2				--			
Oct.				Oct.				Oct.				Oct.				Oct.				Oct.				Oct.				Oct.				Oct.				Oct.				Oct.				Oct.				Oct.				Oct.				Oct.							
To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto							
43				18				65				25				30				34				69				40				27				17				23				26				26				26											
2				2				2				2				2				2				2				2				2				2				2				2				2				2				2							
6				6				6				6				6				6				6				6				6				6				6				6				6				6				6							
D' GEORGE YOUNG,				D' GEORGE YOUNG,				D' GEORGE YOUNG,				D' GEORGE YOUNG,				D' GEORGE YOUNG,				D' GEORGE YOUNG,				D' GEORGE YOUNG,				D' GEORGE YOUNG,				D' GEORGE YOUNG,				D' GEORGE YOUNG,				D' GEORGE YOUNG,				D' GEORGE YOUNG,				D' GEORGE YOUNG,				D' GEORGE YOUNG,											
1794				1794				1794				1794				1794				1794				1794				1794				1794				1794				1794				1794				1794				1794											
Jan.				Jan.				Jan.				Jan.				Jan.				Jan.				Jan.				Jan.				Jan.				Jan.				Jan.				Jan.				Jan.				Jan.				Jan.							
To Goods				To Goods				To Goods				To Goods				To Goods				To Goods				To Goods				To Goods				To Goods				To Goods				To Goods				To Goods				To Goods				To Goods				To Goods							
26				34				43				18				65				25				30				34				69				40				27				17				23				26											
15				10				7				10				12				17				5				10				2				12				--				10				2				--											
Apr.				Apr.				Apr.				Apr.				Apr.				Apr.				Apr.				Apr.				Apr.				Apr.				Apr.				Apr.				Apr.				Apr.				Apr.				Apr.			
To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto							
34				43				18				65				25				30				34				69				40				27				17				23				26				26											
10				7				10				12				17				5				10				2				12				--				10				2				--				10				2				--			
July				July				July				July				July				July				July				July				July				July				July				July				July				July				July				July			
To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto							
43				18				65				25				30				34				69				40				27				17				23				26				26				26				26							
7				10				12				17				5				10				2				12				--				10				2				--				10				2				--							
Sept.				Sept.				Sept.				Sept.				Sept.				Sept.				Sept.				Sept.				Sept.				Sept.				Sept.				Sept.				Sept.				Sept.				Sept.				Sept.			
To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto							
43				18				65				25				30				34				69				40				27				17				23				26				26				26				26							
10				7				10				12				17				5				10				2				12				--				10				2				--				10				2				--			
Oct.				Oct.				Oct.				Oct.				Oct.				Oct.				Oct.				Oct.				Oct.				Oct.				Oct.				Oct.				Oct.				Oct.				Oct.				Oct.			
To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto							
43				18				65				25				30				34				69				40				27				17				23				26				26				26				26							
2				2				2				2				2				2				2				2				2				2				2				2				2				2				2							
6				6				6				6				6				6				6				6				6				6				6				6				6				6				6							
D' JOHN THOMAS,				D' JOHN THOMAS,				D' JOHN THOMAS,				D' JOHN THOMAS,				D' JOHN THOMAS,				D' JOHN THOMAS,				D' JOHN THOMAS,				D' JOHN THOMAS,				D' JOHN THOMAS,				D' JOHN THOMAS,				D' JOHN THOMAS,				D' JOHN THOMAS,				D' JOHN THOMAS,				D' JOHN THOMAS,											
1794				1794				1794				1794				1794				1794				1794				1794				1794				1794				1794				1794				1794				1794											
Jan.				Jan.				Jan.				Jan.				Jan.				Jan.				Jan.				Jan.				Jan.				Jan.				Jan.				Jan.				Jan.				Jan.				Jan.							
To Goods				To Goods				To Goods				To Goods				To Goods				To Goods				To Goods				To Goods				To Goods				To Goods				To Goods				To Goods				To Goods				To Goods				To Goods							
27				34				43				18				65				25				30				34				69				40				27				17				23				26											
15				10				7				10				12				17				5				10				2				12				--				10				2				--											
Apr.				Apr.				Apr.				Apr.				Apr.				Apr.				Apr.				Apr.				Apr.				Apr.				Apr.				Apr.				Apr.				Apr.				Apr.				Apr.			
To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto							
34				43				18				65				25				30				34				69				40				27				17				23				26				26											
10				7				10				12				17				5				10				2				12				--				10				2				--				10				2				--			
July				July				July				July				July				July				July				July				July				July				July				July				July				July				July				July			
To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto							
43				18				65				25				30				34				69				40				27				17				23				26				26				26				26							
7				10				12				17				5				10				2				12				--				10				2				--				10				2				--							
Sept.				Sept.				Sept.				Sept.				Sept.				Sept.				Sept.				Sept.				Sept.				Sept.				Sept.				Sept.				Sept.				Sept.				Sept.				Sept.			
To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto							
43				18				65				25				30				34				69				40				27				17				23				26				26				26				26							
10				7				10				12				17				5				10				2				12				--				10				2				--				10				2				--			
Nov.				Nov.				Nov.				Nov.				Nov.				Nov.				Nov.				Nov.				Nov.				Nov.				Nov.				Nov.				Nov.				Nov.				Nov.				Nov.			
To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto				To ditto							
43				18				65				25				30				34				69				40				27				17				23				26				26				26				26							
2				2				2				2				2				2				2				2				2				2				2				2				2				2				2							
6				6				6				6				6				6				6				6				6				6				6				6				6				6				6							

BATH. m C'

Jan. 1—Mar. 31 || April 1—June 30 || July 1—Sep. 30 || Oct. 1—Dec. 31

1794		l.	s.	d.	Jan.	l.	s.	d.	Apr.	l.	s.	d.	Aug.	l.	s.	d.	Oct.	l.	s.	d.
Jan.	By Cash	50	—	—	1 21,	50	—	—	3 4,	32	15	—	5 8,	17	10	—	6 18,	45	7	6
Mar.	By ditto	26	10	—	Mar.				May								Dec.			
Apr.	By ditto	32	15	—	2 1,	26	10	—	4 1,	25	5	—					7 9,	45	2	6
May	By ditto	25	5	—					June											
June	By ditto	22	10	—					23,	22	10	—								
Aug.	By ditto	17	10	—																
Oct.	By ditto	45	7	6																
Dec.	By ditto	43	2	6																

WELLS. n C'

					Mar.				June				Sep.				Nov.			
					2 15,	26	15	—	4 26,	34	10	—	6 3,	48	7	6	7 4,	18	10	—

1794																				
Mar.	By Cash	26	15	—																
June	By ditto	34	10	—																
Sep.	By ditto	48	7	6																
Nov.	By ditto	18	10	—																

BRISTOL. o C'

					Mar.				June				Sep.				Nov.			
					2 15,	65	12	6	4 26,	25	17	6	6 11,	30	5	—	7 13,	34	10	—

1794																				
Mar.	By Cash	65	12	6																
June	By ditto	25	17	6																
Sep.	By ditto	30	5	—																
Nov.	By ditto	34	10	—																
Dec.	By ditto	43	2	6																

BRISTOL. p C'

					Mar.				June				Sep.				Nov.			
					2 15,	27	—	—	4 26,	17	10	—	6 21,	23	2	6	7 13,	26	—	—

1794																				
Mar.	By Cash	27	—	—																
June	By ditto	17	10	—																
Sep.	By ditto	23	2	6																
Nov.	By ditto	26	—	—																

BATH. q C'

					Mar.				June											
					2 15,	40	2	6	4 27,	25	17	6								

1794																				
Mar.	By Cash	40	2	6																
June	By ditto	25	17	6																

Balances brought } £ 3860 10 0
forward

Carried forward 3860 10 0

£ 236	—	—	—	184	5	—	114	5	—	210	12	6
Bro ^t												
for ^{wa}	8601	—	—	3301	—	—	4022	4	6	2238	1	—
Car ^d												
for ^{wa}	8837	—	—	3485	5	—	4136	9	6	2448	13	6

Jan. 1—Mar. 30 || April 1—June 30 || July 1—Sep. 30 || Oct. 1—Dec. 31 ||

D' GEORGE JAMES.

Jan.	l.	s.	d.	Apr.	l.	s.	d.	July	l.	s.	d.	Nov.	l.	s.	d.	1794		l.	s.	d.
1 15,	17	10	--	3 15,	34	10	--					7 7,	23	2	6	Jan.	To Goods.....	27	--	--
27,	9	10	--									25,	26	--	--	Apr.	To ditto.....	34	10	--
																Nov.	To ditto.....	49	2	6
																	Balance,	49	2	6
1 Feb.				Apr.				July				Dec.					D' WILLIAM GEORGE,			
7,	12	5	--	3 11,	17	5	--	5 3,	18	10	--	8 15,	44	5	--					
								27,	25	17	6					1794				
								Sep.								Feb.	To Goods.....	125	--	--
								6 11,	44	5	--					Apr.	To ditto.....	17	5	--
																July	To ditto.....	44	7	6
																Sep.	To ditto.....	44	5	--
																Dec.	To ditto.....	44	5	--
																	Balance,	44	5	0
Jan.				Apr.				July				Oct.					D' WILLIAM BARNES,			
1 12,	35	--	--	3 2,	42	10	--	5 8,	28	10	--	6 22,	18	10	--	1794				
25,	19	--	--	19,	42	10	--	25,	25	17	6	7 29,	73	15	--	Jan.	To Goods.....	54	--	--
Feb.				25,	51	--	--	Sep.				Nov.				Feb.	To ditto.....	99	5	--
2 2,	51	--	--	May				6 15,	17	5	--	11,	52	--	--	Mar.	To ditto.....	25	10	--
15,	31	--	--	4 5,	92	7	6	27,	26	--	--	27,	29	10	--	Apr.	To ditto.....	136	--	--
21,	17	5	--	17,	25	10	--					30,	23	2	6	May	To ditto.....	152	7	6
Mar.				27,	34	10	--					Dec.				July	To ditto.....	54	7	6
1 1,	9	10	--									8 15,	44	5	--	Sep.	To ditto.....	43	5	--
21,	16	--	--													Oct.	To ditto.....	92	5	--
																Nov.	To ditto.....	104	12	6
																Dec.	To ditto.....	44	5	--
																	Balance,	241	2	6
Jan.				Apr.				July				Oct.					D' JOHN KING,			
1 15,	34	10	--	3 7,	14	5	--	5 1,	17	10	--	6 18,	9	10	--	1794				
29,	18	10	--					25,	30	5	--	7 26,	52	--	--	Jan.	To Goods.....	53	--	--
Feb.								Sep.				Nov.				Feb.	To ditto.....	49	10	--
7,	19	--	--					6 11,	30	--	--	7,	52	--	--	Mar.	To ditto.....	65	--	--
2 19,	30	10	--					29,	26	--	--	17,	23	2	6	Apr.	To ditto.....	14	5	--
Mar.												Dec.				July	To ditto.....	47	15	--
3,	34	10	--									11,	23	2	6	Sep.	To ditto.....	56	--	--
25,	30	10	--									8 29,	29	10	--	Oct.	To ditto.....	61	10	--
																Nov.	To ditto.....	75	2	6
																Dec.	To ditto.....	52	12	6
																	Balance,	189	5	0
£ 498	5	--	--	354	7	6	--	290	--	--	--	523	15	--	--		Balances brought forward } £2230 6 0			
for ^{wd}	63	10	2	393	14	6	--	45	11	5	--	25	24	2	6		Carried forward 2754 1 0			
Car ^d																				
for ^{wd}	68	08	7	428	6	2	--	48	01	5	--	30	47	17	6					

	l.	s.	d.	May	l.	s.	d.	Aug.	l.	s.	d.	Oct.	l.	s.	d.	1794	l.	s.	d.
				4 10,	52	--	--	5 12,	18	10	--	7 29,	43	2	6	May To Goods.....	95	15	--
				25,	43	15	--					Dec.				June To ditto.....	23	2	6
				June								8 11,	29	10	--	Aug. To ditto.....	18	10	--
				1,	23	2	6					31,	43	2	6	Oft. To ditto.....	43	2	6
																Dec. To ditto.....	72	12	6
																Balance,	115	15	0
																D' WILLIAM FEAR,			
																1794			
																Nov. To Goods.....	52	--	--
																Dec. To ditto.....	86	5	0
																Balance,	138	5	0
																D' JOHN STRONG,			
																1794			
																Nov. To Goods.....	52	--	--
																Dec. To ditto.....	29	10	--
																Balance,	81	10	0
																D' CHARLES HILL,			
																1794			
																Nov. To Goods.....	52	--	--
																Dec. To ditto.....	43	2	6
																Balance,	95	2	6
																D' STOCK of GOODS,			
																1794			
																Dec. To amount of the Inventory....	1181	10	--
																Balance,	1181	10	0
																Balances brought forward,	£ 2754	1	0
																Total amount of Balances,	£ 4366	3	6
																The Trade of A. B. & C. W. Creditor, by sundry Acc ^{ts} And to sundry Accounts Debtor	£ 4366	3	6
																Profit, ----- £ 505	13	6	
																One Moiety of which to go to the Credit of each Person's Account.			
Bro ^t for w ^d	6808	7	0		118	17	6		18	10	0		1612	2	6				
					4286	2	0		4801	5	0		3047	17	6				
Total	6808	7	0		4404	19	6		4819	15	0		1660	0	6				

BIRMINGHAM. u

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Jan. 1—Mar. 31 || April 1—June 30. || July 1—Sep. 30 || Oct. 1—Dec. 31

1794		l.	s.	d.		l.	s.	d.	May	l.	s.	d.	Aug.	l.	s.	d.	Oct.	l.	s.	d.
May	By Cash.....	52	—	—					4 21,	52	—	—	5 1,	23	2	6	6 3,	62	5	—
Aug	By ditto.....	23	2	6																
Oct.	By ditto.....	62	5	—																

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Balances bro^t
forward, } £ 3860 10 0

Bro^t
for^{wd}

Total

9072 0 0

9072 0 0

52 0 0

3944 10 0

3996 10 0

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4464 9 6

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